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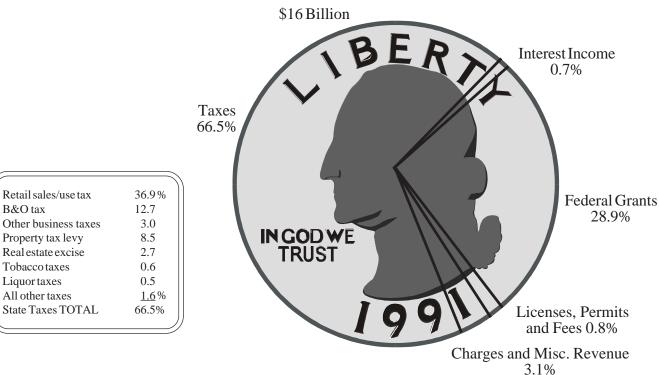
An Introduction to Washington State Excise Taxes

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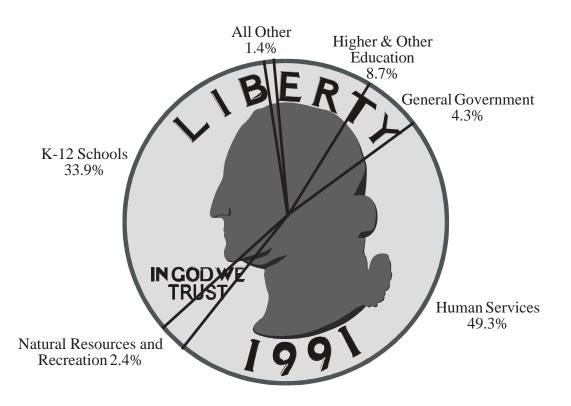
Where the Tax Money Comes From





Where the Tax Money Goes

Fiscal Year 2001 State General Fund Expenditures \$15.5 Billion



INTRODUCTION

Welcome to the Department of Revenue's New Business Outreach Workshop. This workbook was created to help new and existing businesses better understand Washington's tax structure. It is intended to provide a basic overview of the taxes that apply to various business activities in Washington.

The information contained in this workbook is current at the time of publication. Please remember, state tax laws change on a regular basis and this workbook will not reflect any future changes.

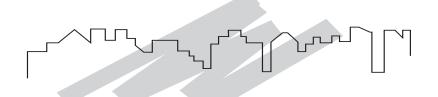
Tax Information Specialists at the Telephone Information Center are available to answer your specific tax questions Monday - Friday from 7:30 a.m. to 5:00 p.m. at 1-800-647-7706. Information on the Department's services and publications is located in the back of this workbook.

We hope that you find our workshop and workbook beneficial.

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Your Rights and Responsibilities



he taxpayers of the state of Washington have the *Right* to:

- ✓ Simple and prompt administrative process for tax refunds and credits.
- ✓ Timely, fair and equitable treatment with dignity and respect.
- Accurate written information on reporting instructions, appeal procedures, refund claims and reasons for assessment.
- ✓ Public hearings on proposed rules.
- Review and appeal of assessments, business registration revocations and adverse rulings.

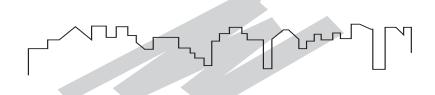
- Remedies when statutes and rules are found to be unconstitutional.
- ✓ Confidentiality of financial and business information.

he taxpayers of the state of Washington have the *Respon*sibility to:

- Register with the Department of Revenue.
- ✓ Know their tax reporting obligations and seek instructions when they are uncertain.
- Keep accurate and complete business records.

- File returns and pay taxes in a timely manner.
- ✓ Ensure the accuracy of the information entered on their tax returns.
- Substantiate claims for refund.
- ✓ Notify the Department of Revenue and pay taxes promptly when closing a business.

Registering with the Department of Revenue



You must register with the Department of Revenue if:

 You are required by law to collect and account for retail sales tax

OR

◆ A tax is imposed by the Revenue Act upon the business activity which you are engaged in

OR

◆ The business owes any other taxes or fees to the Department of Revenue.

You do not need to register with the Department of Revenue if:

◆ Your gross income is less than \$12,000 per year under the business and occupation tax and less than \$12,000 per year under the public utility tax

AND

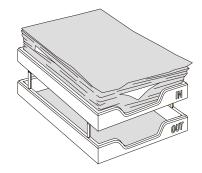
 You are not required to collect or remit any tax to the Department of Revenue.

Not all registered businesses need to file Combined Excise Tax Returns (CETR) with the Department.

Businesses that are assigned active nonreporting status are considered to be actively doing business in Washington, but do not need to file returns with the Department of Revenue. To qualify as an Active Nonreporter, you must meet **all** of the following criteria:

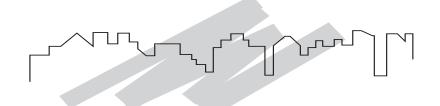
- Your business activity does not require the collection of retail sales tax; and
- ◆ Your gross proceeds of sales, gross income, or value of products is less than \$28,000 for all business and occupation tax classifications and less than \$24,000 for all public utility tax classifications; and
- The business owes no other tax or fee to the Department of Revenue.

If you qualify as an Active Nonreporter, have not received this status and would like to, contact your local field office or call the Telephone Information Center at 1-800-647-7706.





Other Agencies to Contact



ven if you are not required to register with the Department of Revenue, you may have to register with other state, local or federal agencies. For instance, businesses with employees must register with the Employment Security Department and the Department of Labor and Industries. Master Applications for registering businesses with the state are available from any office of the departments of Revenue, Licensing, Labor and Industries, Employment Security and the Secretary of State. If you need more information, please contact us or one of the agencies listed.

Department of Licensing

Certain business activities require special registration or agency authorization. These include selling liquor, cigarettes and lottery tickets. The Master Application contains general information on special requirements and how to obtain them. You can receive information about the licenses you may need for your business from the Department of Licensing. You may also order a customized licensing packet. The packet includes information on licensing requirements, referrals to related federal, state, and local agencies, application forms tailored to your business type, and the booklet "Operating a Business in Washington State." The Department of Licensing also registers trade names for sole proprietorships and general partnerships. If you need a copy of your business license, contact the Department of Licensing.

Department of Licensing

Business and Professions Division PO Box 9034 Olympia WA 98507-9034 (360) 664-1400 http://www.wa.gov/dol/bpd/buslic.htm

Labor and Industries

If you employ one or more persons, you must apply for industrial insurance coverage with the Washington State Department of Labor and Industries. Industrial insurance is not required for business owners, but those who want it can complete an application for employer coverage. To apply for industrial insurance or request more information, please look for the nearest Labor and Industries location under the government pages in the front of your telephone book.

Department of Labor and Industries

Employer Services PO Box 44144 Olympia WA 98504-4144 (360) 902-4817 http://www.wa.gov/lni/

Employment Security

If you have any employees, you must also apply for unemployment insurance coverage with the state of Washington Employment Security Department. For the office nearest you, refer to the government pages in the front of your telephone book.

Employment Security Department

Status Unit PO Box 9046 Olympia WA 98507-9046 (360) 902-9360 http://www.wa.gov/esd/



Secretary of State

Contact the Secretary of State's office to file Articles of Incorporation or a Certificate of Limited Partnership if your business has either type of ownership. The Secretary of State also registers trade marks, as well as trade names for corporations and limited partnerships.

Secretary of State

Corporations Division PO Box 40234 Olympia WA 98504-0234 (360) 753-7115 http://www.secstate.wa.gov

Internal Revenue Service

If you pay employment taxes, such as industrial and unemployment insurance, you need to have a Federal Employer Identification Number (FEIN). In some special cases, businesses without employees may be required to obtain a FEIN. The Internal Revenue Service also offers workshops and other taxpayer education services.

Information

1-800-829-1040

Forms

1-800-829-3676

Fax-on-demand

1-703-368-9694

Teletax (24-hour tax information)

1-800-829-4477

Internet

http://www.irs.ustreas.gov/

City and County taxing offices

If your city or county has business taxes and you are located within the city limits, you will need to register with the city taxing authority, such as the city auditor. Businesses located outside city limits should register with the county taxing authority, which may be the county clerk's office.

Also, remember to contact your county assessor as soon as your business opens. Businesses are required to report personal property — assets used in the operation of a business — to the assessor. Personal property includes furniture, office equipment, machines and supplies used in the course of doing business.

Check your local telephone directory for the location of these offices or visit their web sites:

Washington State Counties: http://access.wa.gov/government/awco

Washington Cities and Towns: http://access.wa.gov/government/awcity

Additional sources

The following agencies also offer tax-related information and business assistance or visit their web sites:

Small Business Administration (206) 553-7310 http://www.sba.gov

Office of Trade and Economic Development (360) 725-4000 http://www.oted.wa.gov

BUSINESS AND OCCUPATION (B&O) TAX

ashington's business and occupation (B&O) tax is the second largest tax source for the state. In Fiscal Year 2000, B&O tax collections totaled 1.85 billion, which represented approximately 12 percent of revenue sources within the state general fund.

In addition to the state B&O tax, many Washington cities tax businesses on their gross income. There is, however, *no* connection between the state and local B&O taxes. To find out if your city has a B&O tax, call your city's business license office.

State B&O tax

The state B&O tax is a gross receipt tax measured on the value of products, gross proceeds of sales or gross income of the business. Since the B&O tax is a cost of doing business, it should not be billed to your customers as a separately stated item.

Almost all businesses located or doing business in the state of Washington are subject to the state B&O tax. This includes corporations, partnerships, sole proprietors, and nonprofit corporations.

Unlike the retail sales tax, a sale does not have to occur for a business to owe B&O tax. An example of an activity that would generate B&O tax without a sale occurring would be extracting or manufacturing goods for your own use.

Washington, unlike many other states, does not have an income tax. An income tax is based on net business profits AFTER expenses. Washington's B&O tax is calculated on GROSS income from activities in the state. This means there are no deductions from the B&O tax for labor, materials, taxes or other costs of doing business. However, your business may qualify for certain exemptions, deductions or credits.

Payment of taxes

The state B&O tax is paid on the Department of Revenue's Combined Excise Tax Return (CETR). Businesses file tax returns monthly, quarterly or annually. After you register your business, the Department of Revenue will determine your reporting frequency based on your estimated gross income and your type of business. You will then be mailed a return for your respective reporting frequency.

Descriptions of major B&O tax classifications

Following are brief descriptions of the major B&O tax classifications.

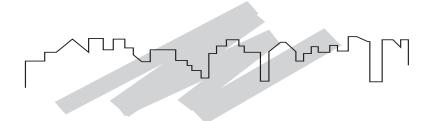
Retailing — Businesses that sell goods and certain services to consumers are retailers. Taxable retail services include:

- Those generally performed on either real or personal property, including:
 - + Construction
 - + Repair
- Certain personal services, including:
 - → Auto detailing
 - → Dating and escort services
 - **+** Tanning
 - **→** Physical fitness services
 - **+** Tattooing
- ◆ Specialized activities, including:
 - Lawn mowing, tree and shrub pruning and trimming
 - ♣ Insect spraying
 - **→** Day trips for sight seeing
 - **★** Escrow services
 - ♣ Renting equipment with operators

Businesses making retail sales are subject to the B&O tax under the Retailing classification, even when the sales are not subject to retail sales tax. For example, food products are exempt from retail sales tax, but the income from food sales is taxable under the Retailing B&O tax classification.

Wholesaling — Wholesalers sell goods and services to persons who will resell them to others in the regular course of business. The B&O tax is calculated on the wholesale selling price. If you are a wholesaler, you must keep a resale certificate on file from each buyer to document that the transaction was indeed, a wholesale sale. Retail sales tax is not collected on wholesale transactions. Blanket resale certificates for frequent wholesale customers must be renewed every four years. A copy of a resale certificate is printed on page 23 for your use. For more information on resale certificates, please refer to our Information on Washington's Tax Structure - Resale Certificates fact sheet. **Do not send completed** resale certificates to the Department of Revenue; they must be given to and retained by the seller.

Manufacturing — The Manufacturing B&O tax classification is used by firms that manufacture items in Washington. Manufactured products which are used by the manufacturer, but are not sold (or are used prior to sale), are also subject to tax under this classification. The Manufacturing B&O tax is based on the value of the products which is usually determined by the selling price. In cases where there is no sale, the value is the selling price of



similar products. If the producer sells and delivers the manufactured product within the state, the income is also reported under the Wholesaling or Retailing B&O tax classification. However, because of the Multiple Activities Tax Credit, only one tax is due. See the explanation of the Multiple Activities Tax Credit on page 11.

Service and Other Activities —

This classification is for businesses that provide personal and professional services. Any business which is not described under a particular classification of the B&O tax must report under this "catchall" category. Types of businesses and services that would fall under this category include:

- ◆ Consulting services
- Management services
- **♦** Doctors
- **♦** Lawyers
- ◆ Investment advising
- **♦** Beauticians
- ◆ Tutors

B&O tax rates

B&O tax rates and classifications vary according to your type of business activity. Businesses may report under one or more tax classifications with varying tax rates. For instance, a floor covering store may sell carpet directly to a homeowner for his/

her use (taxed under Retailing) and may also sell carpet and tile to construction companies, which will then resell it to the home buyer (taxed under Wholesaling).

B&O tax is imposed on gross income. Therefore, the tax rates are much lower than traditional net income tax rates.

The rates for the major B&O tax classifications as of July 1, 2002 are shown below. The B&O tax rates are also printed on the Combined Excise Tax Return.

In addition to the major B&O tax classifications, there are several very specific tax classifications. Some of these have the

MAJOR B&O TAX CLASSIFICATIONS			
B&O Tax Classification	July 1, 2002		
Retailing	.00471		
Wholesaling	.00484		
Manufacturing	.00484		

.015

Service and Other Activities

same tax rate as the general classifications, but are reported on different lines on the return; others have their own unique tax rates. Without discussing each classification in detail, these specialized B&O tax classifications are shown in the chart to the right. Taxpayers conducting these activities should call the Department's Telephone Infor-

mation Center and ask for a copy of the administrative rule(s) that provide the guidelines for these activities. Please refer to page 37 (Services & Resources) for the appropriate phone number.

Taxpayers are responsible for determining which B&O tax classification(s) they must report their income under. If you are unsure which classification(s) your business should be reporting under, please contact the Department of Revenue. The final responsibility for proper tax reporting rests with the taxpayer.

Other taxes on gross income

Some activities are not taxable under the B&O tax, but are covered under similar taxes based on gross income. For example, public and privately owned utilities or trucking companies which transport persons or property for hire are subject to the public utility tax instead of the B&O tax. The *Business Tax Guide* explains how to report these taxes.

EXEMPTIONS, DEDUCTIONS, AND CREDITS

Although Washington's B&O tax applies to almost all business income, some exemptions, deductions and credits are available.

Exemptions

The following are exempt activities and are not subject to the B&O tax and do not need to be reported to the Department of Revenue on your Combined

SPECIALIZED B&O TAX CLASSIFICATIONS Classification July 1, 2002 Extracting, Extracting for Hire .00484 Slaughter, Break Proc, Perish Meat-Whlse, Mfg Wheat into Flour, Raw Seafood, Soybean & Canola Processing .00138 Travel Agent Com; Intl Charter Freight Brokers and Stevedoring .00275 .00484 Insurance Agents/Insurance Brokers Commis Manufacturing Fresh Fruits and Vegetables; Splitting or Proc Dried Peas; Prescription Drug Warehousing; Manuf. Dairy Products .00138 Processing for Hire/Printing and Publishing .00484 Royalties; Child Care .00484 Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting .00484 Public or Nonprofit Hospitals .015 Cleanup of Radioactive Waste for US Gov't; **Environmental Remedial Action** .00471

Excise Tax Return. If your type of business, business income or business activities are listed below as exempt and you do not owe or collect any other taxes for the Department, you do not need to register with us

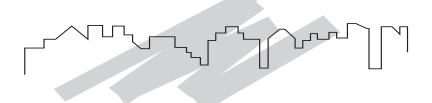
Retailing of Interstate Transportation Equip

Farming:

 The raising of animals, including fish, for sale at wholesale, and the raising of animals, except fish, for others; Raising and selling plantation Christmas trees;

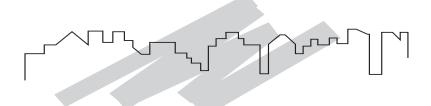
.00484

- Sponsoring agricultural fairs for income;
- Producing hatching eggs and poultry used in commercial production of poultry products;
- Processing hops into extract, pellets, or powder sold to outof-state buyers.
- Cubing hay or alfalfa.



Nonprofit and social service organizations:

- Sales for fund-raising activities of certain nonprofit organizations. This does not include regular operation of a business enterprise such as a bookstore, thrift shop or restaurant;
- ◆ Income from nonprofit hospices which are licensed under Chapter 70.127 RCW;
- ◆ All functions of the Red Cross;
- Rehabilitation services provided to the handicapped by sheltered workshops;
- Services provided by fraternal benefit societies;
- Activities of nonprofit kidney dialysis facilities, nursing homes, and homes for unwed mothers;
- Receipt of certain government grants and tuition charges;
- Issuing bonds to provide student loans or guaranteeing federal student loans;
- Auctions conducted by public benefit organizations;
- Credit/debit services provided by nonprofit organizations;
- Blood, bone and tissue bank income not subject to federal income tax; and
- Child care provided by churches and child care resource and referral income.
- Services provided by qualified nonprofit organ procurement organizations.



Government:

- County, city, school and fire district income, except utility or enterprise operations which are in competition with other businesses and over fifty percent funded by user fees;
- State and federal grants received by political subdivisions when no significant services are performed in return;
- Labor and services in regard to preparation of sand and gravel taken from pits that are owned or leased by a city or county and used by the city or county for purposes of road construction and repair;
- Printing done by cities, counties and school districts for their own purposes;
- ◆ The State Housing Finance Commission.

Financial:

- International banking facilities;
- State and federally chartered credit unions.

Miscellaneous exemptions:

◆ Activities performed by employees, including insurance salespeople, as defined by the Internal Revenue Code (see Section 3121 (d) (3) (B) of the Internal Revenue Code of 1986 for a definition of an employee);

- Accommodation sales at cost between sellers of the same type of tangible personal property;
- Adult family homes licensed by the Department of Social and Health Services.
- Out-of-state firms that sell consumer products in Washington exclusively through direct sellers' representatives and not via an established retail outlet;
- Ride-sharing transportation services provided for commuters and elderly or handicapped persons;



- Sale or rental of real estate other than lodging;
- Retail or wholesale sales of precious metal bullion or monetized bullion (gold, silver, etc.). Commission income from selling precious metal for others is taxable under the Service classification:
- Small timber harvesters whose gross income is less than \$100,000 per year.

Deductions

Amounts that are deductions must be included in your gross income and then identified and subtracted as deductions. The lines explaining the deduction must be filled out on the deduction detail pages included with the Combined Excise Tax Return.



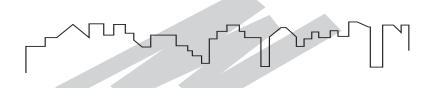
The *Business Tax Guide* lists the possible deductions for each B&O tax classification. Some examples of deductible business activities or income are:

Farming:

- Preparing and packing fresh horticultural products when done for commercial farmers;
- Packing materials used to package fresh horticultural products for farmers;
- Interest on loans to farmers by production credit associations.

Nonprofit and social service organizations:

- Membership fees and charges for recreational activities by youth character-building organizations;
- Business income (admissions, sales of merchandise, rental of property, etc.) of artistic and cultural organizations, and the value of articles manufactured for display purposes by those organizations;



- Federal Medicare/Medicaid payments and certain state health program payments received by nonprofit/public hospitals from organizations that contract to provide managed care;
- Federal, state, city or county payments to health and social welfare organizations.

Government:

- Charges for services among political subdivisions;
- Payments by municipal sewerage utilities to other public agencies for processing of sewage.

Financial institutions:

- Interest derived from first mortgage loans on residential property;
- Interest from government obligations issued by the state of Washington and its political subdivisions:

Miscellaneous deductions:

- ◆ Investment and dividend income. Also for certain loan interest income when the interest income is from a loan between subsidiaries and/or the parent, only when loan and investment income is less than five percent of the business' annual gross receipts.
- Bona fide initiation fees and dues (not including payment for services provided), contribu-

- tions, tuition fees, proceeds of endowment funds, and charges by private day care centers;
- Investment income received by nonfinancial businesses and dividends received by a parent corporation from subsidiaries;
- Amounts received by funeral homes as reimbursement of expenditures for services rendered by others;
- Maintenance fees paid by residents of cooperative housing associations;
- Cash discounts taken by purchasers and credit losses or bad debts sustained by sellers;
- ◆ Transactions involving interstate commerce with no actual business occurring in Washington (for instance, no actual manufacturing of products in the state and no delivery of products to customers within the state);
- Minor final assembly of products principally manufactured outside of the U.S.;
- Fuel sold for use in vessels engaged in foreign commerce outside of U.S. waters;
- Amounts paid into a health insurance pool;
- Amounts received by nonprofit trade or professional organizations for attendance fees or space occupation at trade shows, conventions, or educational seminars which are not open to the public.

Businesses are not allowed to deduct the cost of doing business. For most businesses this generally includes:

- gasoline or other fuel purchases;
- wages and salaries;
- product costs; and
- delivery costs.

Credits

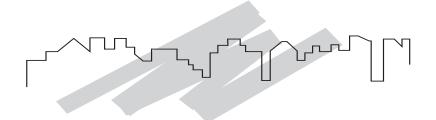
Credits are amounts that have been paid to the Department of Revenue and are not due or are granted by the Legislature for specific purposes. The credit is subtracted from the B&O tax due on your Combined Excise Tax Return. Detailed instructions for reporting credits are in the *Business Tax Guide*. The major B&O tax credits are:

- Small Business B&O Tax Credit;
- ◆ International Services Credit;
- Distressed Area B&O Tax Credit;
- High Technology B&O Tax Credit;
- ◆ Ride Share Credit for B&O Tax;
- Multiple Activities Tax Credit (MATC); and
- Credits for Overpayment of Taxes

Small Business B&O Tax Credit:

The maximum credit is \$35 for monthly, \$105 for quarterly, and \$420 for annual reporters.

The small business B&O tax credit is subtracted after other B&O tax credits allowable under Chapter 82.04 RCW (MATC, High Technology B&O Tax Credit and Ride-Sharing Credits) have been subtracted. It may not exceed the amount of B&O tax





due, nor may any unused portions be carried into the next reporting period.

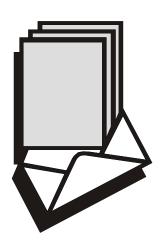
A *Small Business B&O Tax Credit Table* is included with each Combined Excise Tax Return you receive. A sample copy of the credit table can be found on pages 67, 69, and 71.

If you need assistance in using this credit, please contact your local Department of Revenue office or call the Telephone Information Center.

International Services Credit:

Businesses engaging in certain international services and creating and filling new employment positions in Community Empowerment Zones or contiguous designated census tracts meeting certain unemployment and poverty criteria may take the international services B&O tax credit. The business must also be located in the designated area. The credit amount is \$3,000 per

new employment position per year for up to five years. International services must be provided to persons domiciled outside the United States or be for use primarily outside this country. International services include the following: computer; data processing; information; legal; accounting and tax preparation; engineering; architectural; business consulting; business management; public relations and advertising; surveying; geological consulting; real estate appraisal; or financial services.



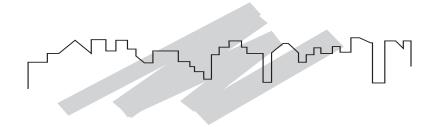
Distressed Area B&O Tax Credit for New Employees:

This credit provides a \$2,000 credit for each new qualified employment position with annual wages and benefits of \$40,000 or less; or a credit of \$4,000 for each new employment position with wages and benefits over \$40,000 annually,

with applications approved on July 1, 1997 and after. The credit is taken against the B&O tax for each new employment position filled and maintained by qualified businesses located in eligible areas. Please refer to the *Distressed Area Business and Occupation Tax Credit for New Employees* fact sheet for more information on this credit.

High Technology Business and Occupation Tax Credit

An annual credit of up to \$2 million is allowed for businesses that perform research and development in the fields of advanced computing, advanced materials, biotechnology, electronic device technology, and environmental technology. The business' spending on research and development during the year the credit is claimed must exceed .92 percent of the business' taxable amount during the same year. Although no application is required, businesses must complete the Declaration Research and Development Credit form and attach it to the Combined Excise Tax Return each time the credit is used. In addition, qualifying businesses must complete an Initial Survey the first time they use the credit and mail it to the address shown on the bottom of the form. Please refer to the High Technology Business and Occupation Tax Credit fact sheet for more information on this credit.



Multiple Activities Tax Credit (MATC):

The Multiple Activities Tax Credit is available to certain manufacturers, extractors, and sellers doing business in Washington. Businesses are eligible for this credit against the state B&O tax for gross receipts taxes paid in another jurisdiction or for taxes paid on multiple activities within Washington. A sample of the *Multiple Activities Tax Credit*, *Schedule C* is located on page 58.

Credits for overpayment of taxes:

Occasionally the Department of Revenue may determine that you have overpaid your taxes due to an error of some type. When this happens, you will be issued a Credit Memorandum for the overpaid amount. You may use this credit for any tax period after it is issued for up to five years. When the credit is used, a copy of the notice must be attached to the return.

Note: All fact sheets and Special Notices referenced are available on the Department's web site at *http://dor.wa.gov*, under the "Publications" hot button. You may also order them by using the Publications Order Form at the back of this workbook.

RETAIL SALES TAX

he retail sales tax is Washington's principal tax source. Including the related use tax, it produced more than \$5.9 billion in state revenue during Fiscal Year 2001, which represented approximately 49 percent of state taxes deposited into the general fund. In addition, local retail sales and use taxes generated \$1.7 billion for local governments. The local sales tax is an important funding source for local government programs, second only to the property tax.

Definition of a retail sale

Unless specifically exempt by law, a retail sale is every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons. It also includes sales of services such as installation, repair, cleaning, altering, improving, construction and/or decorating real or personal property of or for consumers.

Tax rate

The state retail sales and use tax rate is 6.5 percent. Local retail sales and use tax, with rates ranging from 0.5 to 2.0 percent, is collected by retailers along with the state tax. The local tax may contain four elements:

◆ The basic 0.5 percent city/ county tax is effective in all areas of the state;

- An "optional" city/county tax, ranging up to an additional 0.5 percent, is used by 38 counties and all but a handful of cities;
- ◆ A retail sales and use tax for the support of local transit systems which may be levied at a rate up to 0.8 percent;
- A 0.1 percent tax for criminal justice programs which certain counties may impose with voter approval;

Other taxes (in addition to the retail sales tax) to consider:

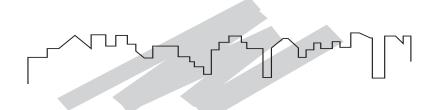
- ◆ Regional Transit Authority (RTA) is a 0.4 percent tax that is collected on sales made in parts of King, Pierce and Snohomish counties.
- ◆ King County Food & Beverage Tax is a 0.5 percent tax that is collected on sales of food and beverage by restaurants, taverns and bars in King County.

For information on other specialized taxes, please refer to *Earmarked Taxes and Fees* on page 30.

Distribution and use of retail sales tax

Retail sales and use tax receipts are used by the government entity that imposes the tax. The state tax is deposited in the state general fund, while city and county taxes are returned to the local governments. The city and county governments use these taxes for general expenditure programs. The transit tax must be used for the operation of local transportation systems.

Local revenues are returned to taxing districts based on the location of the sale. For sales occurring within cities, the county government receives 15 percent of both the basic and optional local sales taxes (if it levies the same rate of tax as the city), while the city receives 85 percent of the local tax receipts. Counties receive all the local revenue for sales in unincorporated areas. As reimbursement for the cost of collection, the Department of Revenue retains 1.0 to 1.5 percent of local taxes collected.

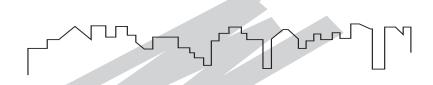


Local coding of sales

Businesses must report state and local sales tax collections on the Combined Excise Tax Return. In order for the Department to return the correct amount of local taxes, retailers must code their sales according to all locations in which retail sales are made. To help businesses correctly report their local sales tax, the Department mails the Tax Return Information and Local Sales and Use Tax Changes flyer each quarter with the tax return, which lists all local jurisdictions, their location codes, and the current local tax rates. The Department also provides Geographic Information System on its web site. (See page 17 for more information.)

Sales of goods and merchandise are coded to the location of the retail outlet or place at which or from which delivery is made. For most retailers, this is the location of his or her place of business. However, businesses making deliveries from their warehouse directly to their customers will use their warehouse location for local tax coding and rate purposes. Labor and services are coded according to where they are primarily performed. If an installation charge is normally added to the cost of an item, the entire charge for that item is coded to the site where it is installed. If the buyer picks up the item in person, the sale is coded to the retail outlet where the item was obtained.

If goods are being delivered into Washington from a point outside of the state and a local instate facility, office, outlet, agent or other representative participates



in the transaction in some way, the location of the local instate facility, etc., will determine the place of sale for purposes of the local sales tax. If there is no local facility, etc., the location of the customer will determine the location code.

Local sales tax on the **lease or** rental of tangible personal property depends upon whether the lease/rental involves periodic payments. If a single payment is made, the lessor's place of business determines the application of the local tax. If the item is leased for an extended period of time and the lessee contracts to make periodic payments, the local sales tax is coded as follows: 1) leases for business purposes will be coded to the lessee's principal place of business and 2) leases to private individuals will be coded to the lessee's place of residence.

Examples of retail sales

State law defines those transactions that are subject to the retail



sales tax. The tax is imposed on tangible personal property purchased by consumers for their own use, not for resale or to be used as an ingredient in producing an article for resale. A variety of services are taxable, including the improvement of real or personal property, amusement and recreational businesses as well as certain other personal services and activities, including lawn maintenance and physical fitness activities. Personal and professional services are generally excluded from sales tax.

The following transactions are just a few examples of retail sales subject to sales tax.

Construction Services:

- Installing, repairing, cleaning, improving, constructing and decorating real or personal property for others.
- Construction and improving new or existing building and structures.



- Cleaning, fumigating, razing or moving structures, including painting and papering, cleaning and repairing furnaces and septic tanks, and snow removal.
- ◆ Clearing land and moving earth.

- Charges for materials used by public road contractors and other government contractors while constructing or repairing interstate highways and county and city roads.
- Charges for materials used by contractors while constructing or repairing structures for the federal government and local housing authorities.
- Landscape maintenance and horticultural services (excluding farmers).
- Renting equipment with an operator.

Personal Services:

- Physical fitness activities.
- Tanning.
- Tattooing.
- Turkish and steam baths, including hot tubs.
- Dating and escort services.
- Charges for lodging and the used of real property for periods of less than one month by hotels, motels, and similar establishments which provide accommodations.

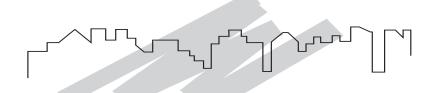
Recreation Services:

 Amusement and recreational businesses, including golf, billiards, bowling and similar activities.





- Service charges on tickets to professional sporting events.
- Day trips for sight seeing.



Miscellaneous Services:

- Towing and parking automobiles.
- Renting or leasing tangible personal property.
- Competitive and network telephone services.
- Charges for tangible personal property purchased by businesses subject to business and occupation tax under the service and other classification.
- Charges by abstract, title insurance, escrow and credit bureau businesses, including tenant screening services.

SALES TAX EXEMP-TIONS, CREDITS AND DEFERRALS

In addition to exclusions from the definition of retail sale, the law contains many exemptions, credits and deferrals.

Exemptions

The following sales tax exemptions must be included in your gross income on the Combined Excise Tax Return and then identified and subtracted as a deduction.

Family Consumer Expenditures:

 Food products for human consumption, including livestock for personal use, that are not sold in a way which requires the seller to have a food handler's permit;



- Medicine, drugs, oxygen and oxygen concentrators, orthotic devices, birth control medications and devices, and lenses prescribed by licensed physicians;
- Insulin, prosthetic and ostomic devices;
- Orthotic devices prescribed by podiatrists;
- Hearing aids and parts prescribed by licensed dispensers;
- Medicine prescribed by licensed naturopaths;
- Returnable food and beverage containers;
- Local network telephone service for residential customers and coin-operated telephone service;

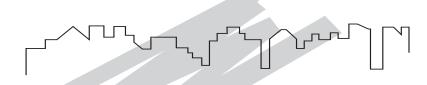
- Newspapers; and
- Taxable food products purchased with food stamps.

Nonprofit Organizations:

Free hospitals;



- Purchases of medical supplies, chemicals and materials by blood, bone and tissue banks;
- Purchases of medical supplies, chemicals and other materials by qualified nonprofit organ procurement organizations;
- Materials used by health or social welfare organizations for construction of alternative housing for youth crisis. Must be a licensed agency under RCW 74.15 to care for children, expectant mothers, and developmentally disabled youth;
- Magazine sales by schools and nonprofit youth organizations for fund raising purposes;
- Purchases by the Red Cross;
- Vehicles used in ride-sharing programs;
- Amusement and recreational services provided by youth organizations;
- Purchases by cultural organizations of art objects for display and items used in creating and displaying art and in presenting cultural performances;
- Annual auctions conducted by public benefit organizations;
 and



 Sales for fund-raising activities of certain nonprofit organizations. This does not include regular operation of a business enterprise such as a bookstore, thrift shop or restaurant.

Sales to Nonresidents or Interstate Commerce:

- Tangible personal property used by air, water and rail carriers in conducting interstate or foreign commerce;
- Airplanes, locomotives, railroad cars, vessels, motor vehicles and trailers used in interstate or foreign commerce and component parts and repairs;
- Sales of motor vehicles, trailers, campers, watercraft and farm machinery to nonresidents (with limitations on use in Washington prior to export);
- Repair of farm machinery that is used exclusively outside of the state. This includes parts and labor in conjunction with the repair service;
- ◆ Items for use in Alaska, Hawaii and territories of the United States, if delivered for direct shipment out of state; and
- ◆ Sales of products for use outside Washington to residents of states, Canadian provinces or U. S. territories that impose a sales tax of less than three percent. (NOTE: This exemption is available to residents of Alaska, Delaware, Montana, New Hampshire,

Oregon, Guam, North Mariana Islands, Puerto Rico, Samoa, Virgin Islands, and the Canadian provinces of Alberta and the Yukon.) The nonresident is required to show the retailer one piece of identification containing a picture for identification purposes and to verify residency of one of the qualifying states or provinces. Retailers are not required to make such exempt sales.

Government Activities:

- Sales the state is constitutionally prohibited from taxing, such as direct purchases by the federal government, sales by the military on federal bases, purchases by enrolled Native Americans on their own reservations;
- Intergovernmental transfers of public utilities;
- Purchases by the state and political subdivisions for watershed protection and flood control, if the costs are reimbursed by the federal government;
- Sand or gravel taken from a city or county pit for use in the construction and repair of public roads by the city or county's own employees;
- Transfers between political subdivisions relating to annexations or incorporations;
- Construction and repair of ferry boats for the state and political subdivisions; and
- Sales of fuels for marine use to the state ferry system.

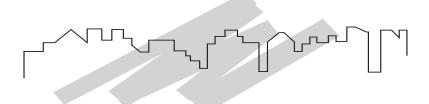


Agricultural Activities:

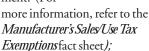
- ◆ Auction sales held on farms;
- Poultry, cattle and milk cows used on farms, purebred breeding livestock, and semen used in the artificial insemination of livestock;
- Pollen and pollination agents (such as leaf cutter bees) sold to farmers;
- Leased irrigation equipment (leased with the land), upon which sales tax was already paid by the lessor;
- Feed for commercial raising of fish; feed for livestock held by auctions or livestock markets;
- Sales of seeds, seedlings, fertilizers, and spray materials used in the production of plantation Christmas trees; and
- Sales of seeds, fertilizers and spray materials to turf farmers.

Miscellaneous Sales Tax Exemptions:

- Sales by public utilities that are taxable under RCW 82.16, such as electrical energy, natural gas, water, transportation services, etc.;
- Rentals of production equipment and sales of production services to motion picture companies or video production businesses where the motion picture or video tape will be exhibited or sold or broadcast by someone other than the company producing it. (Does not apply to the production of erotic material.);



- Sales of machinery and equipment, including cogeneration and pollution control equipment and repair and replacement parts having a useful life of at least one year, used directly in a manufacturing operation. This exemption also applies to the labor and services
 - services involved in the installation, repair and maintenance of the machinery and equipment. (For



- Certain construction costs, including materials, labor and services associated with construction of warehouses and grain elevators, are exempt from sales tax. The warehouse must be 200,000 or more square feet and grain elevators must have at least 1 million bushels of storage capacity. The exemption covers either 50 percent or 100 percent of the construction costs. depending on size. This exemption does not cover local sales tax paid, only the 6.5 percent state sales tax. (Refer to the Special Notice - Warehouse Sales Tax Exemption);
- Motor vehicle fuel that: (1) is subject to gasoline tax, i.e. is used on public highways; (2) is used in public transportation; (3) is used by private nonprofit providers of transportation services to the elderly and handicapped; or (4) is used to develop and test aircraft;

- Diesel fuel used in commercial deep sea fishing and deep sea charters;
- Form lumber used by contractors in molding concrete which is incorporated into the same structure;
- Apparel used for display purposes;
- Alcohol fuel used in vehicles and farm machinery;
- ◆ Sales of used mobile and floating homes which remain attached to the realty, upon which sales tax was previously paid, and the rental of mobile homes for more than 30 consecutive days:
- The value of personal property accepted by sellers as a trade-in upon purchase of like-kind items;
- Precious metal or monetized bullion; and
- Materials used in aircraft prototypes. Only for businesses who gross less then \$20 million per year. Limited to \$100,000 in tax per year.

Credits

Bad Debt Tax Credit (Schedule B):

Bad debt tax credit is allowed for retail sales tax which has been remitted to the Department, but has become worthless or uncollectible and written off for IRS purposes. Completion of Schedule B is necessary if the sales tax rate at the time of sale is different from the rate on the tax return.

Deferrals

Distressed Area Sales/Use Tax Deferral Program

The Distressed Area Sales/Use Tax Deferral Program grants a deferral of sale/use tax for manufacturing, research and development, or computer-related businesses (excluding light and power businesses) locating in specific geographical areas.

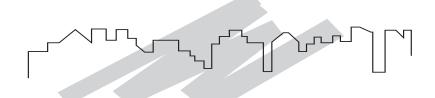
The sales/use taxes on qualified construction and equipment costs, including qualified building, qualified machinery and equipment, and labor services rendered in the planning, installation and construction of the project are waived when all qualifications are met

for a specified period of time. An application must be filed with the Department of Revenue PRIOR to initiation of construction or taking possession of machinery or equipment.

A B&O tax credit is available to businesses that have received approval for the Distresses Area Sales/Use Tax Deferral Program and who provide employee job training at no cost to their employees. For more information on this program, refer to the Distressed Area Sales/Use Tax Deferral fact sheet.

High Technology Sales/Use Tax Deferral

A High Technology Sales/Use Tax Deferral is offered to busi-



nesses involved in advanced computing, advanced materials biotechnology, electronic device technology, and/or environmental technology. The businesses must start new research and development or pilot scale manufacturing operations, or expend or diversity a current operation by expanding, renovation or equipping an existing facility anywhere in Washington. For more information, refer to the *High Technology Sales/Use Tax Deferral* fact sheet.

Note: All fact sheets and Special Notices referenced are available on the Department's web site at http://dor.wa.gov, under the "Publications" hot button. You may also order them

by using the Publications Order form at the back of this workbook.

Sales tax collection procedures

Tax liability must be reported for all sales made during the reporting period on either the accrual or cash receipts basis of accounting. Sellers are personally liable for remitting the correct amount of tax, even if they did not collect the proper amount from the purchaser. All amounts collected are legally considered trust funds of the state.

Retail sales tax applies to the selling price of taxable transactions and must be separately stated on the billing to the customer. The advertised price may include the amount of tax, if so indicated in the advertisement.

Local sales tax charts are available online and upon request, indicating the amount of combined state and local tax for each selling price. Sellers must use the correct schedule for each location in which sales are made.

Revenue's Geographic Information System (GIS)

If you are unsure of the location code and tax rate for a specific location, take advantage of the Department of Revenue's Internet-based Geographic Information System (GIS). Using the GIS's lookup feature is easy. Simply enter the U.S. Postal Service address and the system automatically searches for and identifies the proper location code and tax rate. The mapping feature also allows you to pinpont a location on the state map. For locations in King, Pierce, and Snohomish counties, GIS identifies whether the location is within the Regional Transit Authority (RTA) boundaries. To access GIS, simply visit http:// dor.wa.gov.

RESALE CERTIFICATES

all sales of tangible personal property and certain services (such as contracting) to or for customers in Washington are subject to the retail sales tax unless they are specifically exempted by law. One of the most frequently used exemptions from the retail sales tax is the purchase of goods or services for resale.

Any business operating in Washington that makes purchases for resale, must complete and give a resale certificate to the seller. If not, the seller is required to charge the buyer retail sales tax on the total purchase.

This section provides general information about the resale certificate - what it is, how it is used, and what would happen if it is misused. This section does not cover every aspect and use of the certificate. In addition, it does not change or overrule any administrative regulations or rulings issued by the Department of Revenue.

What is a resale certificate?

A resale certificate is a signed statement from a buyer to a seller. This document substantiates the wholesale nature of a sale. Sellers do not collect sales tax when they accept a resale certificate.

Reasons for using a resale certificate

A business may only complete a resale certificate for purchases of the following property or services:

- For resale in the regular course of business, without intervening use by the buyer; or
- 2. An ingredient or component part of a new article of tangible personal property produced for sale; or
- Chemicals used in processing an article produced for resale;
- 4. For use in processing ferrosilicon which is subsequently used in producing magnesium for sale; or
- 5. To be provided to consumers as part of competitive telephone service; or
- 6. Feed, seed, seedlings, fertilizer, spray materials, or agents for enhanced pollination, including insects such as bees, for use by a farmer for producing for sale any agricultural product; or use in

the federal conservation service program or its successor administered by the United States Department of Agriculture.

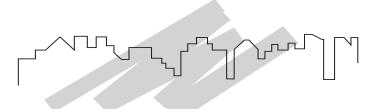
When goods or services are purchased for the reasons stated above, the buyer must give the seller a fully completed resale certificate. Resale certificates should not be sent to the Department of Revenue.

Purchases for dual purposes

Many times a business will withdraw items purchased for resale from inventory for its own use. For example, an office supply store selling office supplies may also use some of these items to operate the store. Another example would be a supermarket using products taken from inventory to clean the store. In these instances, the business is making purchases for dual purposes, that is, partly for resale and partly for its own use.

Buyers making purchases for dual purposes must purchase accord-

ing to the general nature of their business. If the item purchased is principally resold, the buyer may issue a resale certificate for the entire purchase.



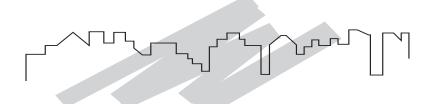
The use tax must be paid on any items withdrawn from inventory and used by the business. If the item purchased is principally used by the business, a resale certificate should not be given and retail sales tax should be paid. The business may then take a tax paid at source deduction for items resold at retail.

Another type of business that frequently makes purchases for dual purposes is a contractor, who does both speculative and custom building. Speculative builders are required to pay the retail sales tax on all material and subcontract labor that is used for the construction. Custom builders purchase material and subcontract labor for resale, and charge the customer retail sales tax.

When the contractor purchases material and does not know if it will be used for a speculative or custom building, the resale certificate must be used as follows:

If the majority of the contractor's business is speculative building and only a minor part is custom building, the contractor pays the retail sales tax on the total purchase. A resale certificate should not be used. If any of this material is incorporated into a custom building, the contractor can take a deduction for tax paid at source on the Combined Excise Tax Return. The deduction is for the cost of material on which the retail sales tax was paid and incorporated into a custom building.

If the contractor does mostly <u>custom building</u> and very little



speculative building, then it may use a resale certificate for the total purchase. If some of the material is used on a speculative building, use tax is due on the cost of the materials used. The use tax is paid on the Combined Excise Tax Return.

If you have any questions about using a resale certificate for your own or a customer's purchase, please call the Department of Revenue's Telephone Information Center.

Responsibilities and liabilities

SELLER — A seller must receive a fully completed resale certificate at the time of sale, or within a reasonable time (120 days) after the sale. A fax or copy of the original certificate may be accepted. If the seller does not receive a resale certificate, the seller MUST charge the customer retail sales tax.

If the resale certificate is not obtained within the reasonable

time specified, the seller is required to amend its Combined Excise Tax Return. The amended return should change the sale from a wholesale sale to a retail sale and report the retail sales tax. If the buyer does

not pay the retail sales tax, the seller may attempt to collect it through legal means. The Department of Revenue will look to the seller for the retail sales tax.

However, if the seller can provide proof to the Department that the sale was a wholesale sale, without the resale certificate, the Department will not require the seller to pay the retail sales tax.

Proof may consist of:

- 1. The nature of the buyer's business.
- The quantity and frequency of items sold.
- 3. Any available documents, such as purchase orders and shipping instructions that may help prove that the items were for resale.

The seller must accept the resale certificate in good faith. The seller should use prudent judgment at the time of sale and attempt to determine if a buyer will actually resell the items or services. For example, a person purchases several silk plants and



provides a resale certificate. The type of business listed on the resale certificate is "physician." A question should immediately arise as to whether the physician will resell the plants or use them for office decoration.

The seller has the right to deny a retail sales tax exempt sale, if the seller feels the buyer is not going to resell the items.

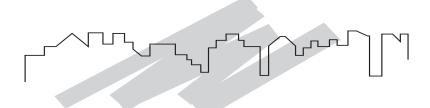
BUYER — Buyers must use the resale certificate to purchase items or services for resale or any of the other reasons listed at the beginning of this section. Purchases made with the use of a resale certificate for any other reason are not permitted.

Buyers must understand that if they use the resale certificate to purchase items or services for their own use, without paying the retail sales tax, they will be assessed a penalty of fifty percent of the tax due on the improperly purchased item or service. This penalty will be in addition to any other taxes, penalties or interest due on the purchase.

Penalties will be assessed on improper use, which is why the following or a similar statement must be on each resale certificate:

I acknowledge that I am solely responsible for purchasing within the categories listed. I acknowledge that misuse of the resale privilege claimed by use of this certificate subjects me to a **penalty of 50 percent of the tax due**, in addition to the tax, interest, and any other penalties imposed by law.

This penalty is assessed by the Department of Revenue only against the buyer.



Examples of improper purchases using a resale certificate are:

- XYZ, a hotel, purchases linens for its hotel rooms using a resale certificate. XYZ does not resell the linens.
- ◆ ABC, seller of containers, purchases pallets to use for storing and moving the containers in its warehouse using a resale certificate. ABC does not sell the pallets, since they are for ABC's own use in the warehouse.

Both of these businesses should not use a resale certificate for such purchases. They must pay the retail sales tax at the time of purchase. If these situations are discovered in an audit, the businesses would be assessed the 50 percent penalty, along with the tax, interest and delinquent penalties otherwise due.

Types of certificates: Single or blanket use

A resale certificate is required when goods or services are purchased for resale, or any of the other purposes listed on page 18. For purchases from the same seller(s) on a regular basis, a blanket resale certificate may be used. The resale certificate must be given to the seller by the buyer at the time of purchase, or within a reasonable time (120 days).

Resale certificates may be faxed to the seller prior to, or within 120 days after, the purchase. Faxed certificates are considered acceptable by the Department.

SINGLE-USE — A single-use resale certificate is given to the seller at the time of the purchase for a specific purchase only. The seller must keep the certificate or a copy of the certificate in its records for five years after the certificate is received.

In a single-purchase situation, the information from the certificate may be written or stamped on the purchase order or invoice. The language should be the same as written on the actual certificate, including the penalty acknowledgment statement. The buyer must sign the purchase order or invoice. This invoice must be kept by the seller in the same manner as the resale certificate.

BLANKET CERTIFICATE — A

blanket certificate (valid for four years), is the same certificate as the single-use certificate, except that a statement should be added that the certificate shall be considered a part of each future order. Both the buyer and the seller understand that the buyer will be making purchases of the same items for resale on a regular basis. The blanket resale certificate may be used for four years before it must be renewed. The renewal date is four years from the date the certificate is completed.

The seller must keep the resale certificate in its records for a period of five years after the last use of the certificate.

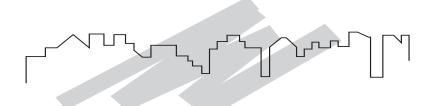
Sales to persons who do not have a Unified Business Identifier (UBI)/Tax Reporting Account (TRA) number

On occasion, someone will not have a Washington UBI/TRA number and will want to make a retail sales tax exempt purchase for resale. Such sales may be made under certain circumstances.

NONPROFIT ORGANIZA-

TIONS — Qualified nonprofit organizations conducting periodic fund raising activities which do not constitute the operation of a regular place of business are exempt from tax and are not required to have a UBI/TRA number. The term "fund raising activity" means directly soliciting money or other property, or selling goods or services for cash to further the nonprofit organization's goals. It does not include the ongoing operation of a regular place of business in which sales are made during regular hours, such as a book store, thrift shop, restaurant or similar business. However, fund raising activities can be disassociated from regular business activities when the fund raising activity is not done at a regular place of business during regular hours.

Qualifying nonprofit organizations making purchases for resale



for tax exempt fund raising purposes must provide the vendor with a properly executed resale certificate. Organizations not required to register with the Department of Revenue should indicate on the resale certificate that they are a qualifying non-profit organization and the items will be resold at a tax exempt nonprofit fund raiser. See Washington Administrative Code (WAC) 458-20-169 for additional information.

FARMERS — Farmers are not required to register with the Department of Revenue unless they sell their products at retail. Farmers who sell products at either wholesale or retail are entitled to make purchases of feed, seed, seedlings, fertilizer, spray materials or agents for enhanced pollination, such as bees, without paying the retail sales tax on these items.

If farmers do NOT have a UBI/TRA number, they should still complete the resale certificate (single-use or blanket) and not enter the UBI/TRA number. They must mark the box "for use as feed, seed, seedlings, fertilizer, or spray materials in my capacity as farmer."

Farmers who make purchases for their own use and do not sell their agricultural products are not entitled to use a resale certificate. Such persons must

pay retail sales tax on all their purchases of feed, seed, etc.

OUT-OF-STATE BUSINESSES

- Out-of-state businesses which do not operate in Washington are not required to obtain a UBI/ TRA number. Such businesses may make purchases from Washington sellers, stating that the purchases are for resale. These out-of-state buyers must complete the same resale certificate (single-use or blanket). The resale certificate should be completely filled out with the exception of the UBI/TRA number. If the business has a registration number from the state in which it is located, that number and the state should be noted on the resale certificate. If there is no number, the line should be left blank. The buyer's address will show that they are an out-of-state business.

Completing the resale certificate

Resale certificates come in many forms. They may be purchased from business stationery stores or created to meet the specific needs of a business. In every case, certain information is required on the certificate. A copy of the approved certificate is shown on page 23.

The resale certificate must contain the following specific

information for it to be valid. Please refer to the copy of the resale certificate as the requirements are reviewed.

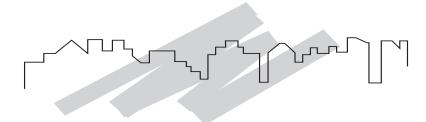
- 1. **NAME OF SELLER** Name of the business making the sale.
- NAME OF BUYER/
 BUSINESS Registered
 name of the business, such as
 John Jones Corporation or
 John Jones d/b/a Jones
 Construction.
- ADDRESS OF BUYER —
 Actual mailing address of the buyer.

BUYER'S UBI/TRA NUMBER — Nine-digit number that usually starts with 600, 601, or 602. In some cases, with well-established accounts, the number may start with some other three numbers. Some older accounts may not have nine digits. This number is found on the master business license or Combined Excise Tax Return.

Whenever you are in doubt about a UBI/TRA number, please call the Department of Revenue's Telephone Information Center and ask to verify the number.

See the information under SALES TO PERSONS WHO DO NOT HAVE A UBI/TRA NUMBER for treatment of buyers without a number.

- 5. BUYER IS IN THE
 BUSINESS OF The
 specific type of business the
 buyer is operating, such as
 electrical contractor, clothing
 sales, sales of general merchandise, grocery store, manufacturer
 of paper products, appliance
 repair, auto sales and repair, etc.
- 6. TYPES OF ITEMS PUR-CHASED FOR RESALE — These items or services should be



directly related to the type of business described above. Each individual item does not have to be identified. A general description will meet the requirements. For example, the electrical contractor may list items as wiring and other electrical supplies. The auto sales and repair shop may list its purchases as automotive paint, parts, or oil and other lubricants.

REASONS — Any one, or combination, of the reasons for using the resale certificate may be used, depending on the type of business operated. Most businesses will make purchases "for resale in the regular course of business." The reasons match the exemptions listed on page 18 and are self-explanatory.

PRINT NAME — After marking the reason for using the resale certificate, the person authorized to make the purchase(s) must print his/her name.

SIGNATURE — The authorized person is required to sign the certificate. (The same person who printed their name.)

The authorized person may be the business owner, a corporate officer, a partner or any employee of the company authorized to make the purchase. This *authorized person does not have to be the person presenting the certificate to the seller.* For instance, the

bookkeeper will sign the certificate and give it to another employee or a contractor to present to the seller and make the purchases.

If the seller knows the purchaser is a representative or employee of the company, the sale can be completed. If the seller does not know the person wishing to buy items under the authority of a resale certificate or has any doubts about the purchase, the seller should call the business and verify that the person is, in fact, authorized to make such purchases.

EFFECTIVE DATE — The date the certificate is first used must be entered. This date is used to determine when the certificate expires and how long it must be kept in the seller's records.

Remember, a properly completed resale certificate protects both the buyer and the seller. See the section titled RESPONSIBILITIES AND LIABILITIES for more information about when the buyer and/or seller may be responsible for the retail sales tax and/or penalties for incorrect or misuse of resale certificates.

USE TAX

any residents do not realize that there are Washington tax obligations for goods purchased or otherwise acquired without payment of the sales tax. For instance, even though you don't pay sales tax when you shop in Oregon, your purchases are subject to use tax when you bring them into Washington.

Washington citizens also have use tax obligations in this state when they purchase items in other states which have a sales tax rate lower than Washington's.

Unpaid use tax costs our state and local governments millions of dollars in revenues each year. When even a few people fail to pay their use tax obligations, we all lose. The state must find other sources of revenue to pay for the level of service that Washington residents expect and deserve. Additionally, projects and special programs that receive their funding through the local government portion of the use tax are also hindered.

Use tax

Use tax is a tax on the use of goods in Washington when sales tax has not been paid.

When you make a retail purchase in this state, you usually pay sales tax. You pay the sales tax to the seller who in turn pays it to the Department of Revenue. There are many instances when Washington's sales tax is not paid on purchases. In most of these situations, the use tax is due.

Consequently, goods used in this state are subject to **either** the sales or use tax, **but not both**, unless specifically exempted. The tax applies regardless of where, or from whom, the property is purchased. Thus, the use tax compensates when sales tax has not been paid.

Use tax is due when:

- Goods are purchased in another state that does not have a sales tax or a state with a sales tax lower than Washington's.
- Goods are purchased from someone who is not authorized to collect sales tax. For example, when you purchase furniture or appliances from an individual

through a newspaper classified ad or a yard/garage sale.

- Goods are purchased out-ofstate by subscription, through the internet or from a mail order catalog company. Many of these companies do collect Washington's sales or use tax. However, if the company does not collect either tax, you owe the use tax.
- Personal property is acquired with the purchase of real property, with the exception of machinery and equipment used in a manufacturing process which may qualify for the manufacturer's Sales/Use Tax Exemption.

Use tax (or sales tax) is not due when the goods purchased are:

- ◆ For resale within the normal course of business without intervening use;
- To be used as an ingredient or component part of a new article of tangible personal property produced for sale;
- A chemical to be used in processing an article to be produced for sale;
- ◆ Feed, seed, seedlings, fertilizer, spray materials, or agents for enhanced pollination, including insects such as cutter bees, for use by a farmer in producing agricultural products for sale; or use in the federal conservation service program or its successor administered by the United States Department of Agriculture;



- For use in processing ferrosilicon which is subsequently used in producing magnesium for sale; or
- Machinery and equipment, including cogeneration and pollution control machinery and equipment, used directly in a manufacturing operation.

Use tax due date

Under state law, the use tax is due when the goods are first used in Washington. For example, you are on vacation in Oregon and purchase new ski equipment. You use the equipment while on vacation. When you return to Washington, the use tax is due on the value of the equipment, by the 25th of the next month.

Taxable amount and rates

The use tax rates are the same as the sales tax rates and can be found in our *Tax Return Information and Local Sales and Use Tax Changes* flyer. Our flyer, also known as the LSU flyer, may be obtained by calling our Telephone Information Center or via the Internet at http://dor.wa.gov.

Use tax, unlike sales tax, is due at the rate where you first use the article, not where the sale takes place. The state portion of the tax is 6.5 percent throughout the state with local governments imposing their own additional use tax. Depending on the rate of





local tax, the combined use tax rates range from 7 percent to 8.9 percent.

For example, you live in Goldendale, Washington, and purchase a computer in Portland, Oregon. The use tax rate due on the purchase price of the computer is 7.5 percent. However, if you live in Seattle, the rate of use tax is 8.8 percent because of the higher local rate.

Use tax is figured on the value of the goods when first used in Washington, which is generally the purchase price. A depreciated value may be used if the goods are used outside the state for a lengthy period of time before used in Washington by the same person.

Effective June 1, 2002, the value of the goods includes shipping/delivery charges.

Credits, trade-ins and exemptions

Credits — When you bring goods into Washington that you purchased in another state and paid sales tax on at the time of the purchase, you can receive a credit for this tax by subtracting the amount of sales or use tax you paid from the amount you owe. However, you must have proof, such as an invoice or bill of sale, that the tax was paid in the other state.

Trade-ins — If you purchase goods in another state and tradein a like-kind item to reduce the amount you pay for the goods, use tax is due only on the amount due after the value of the like-kind trade-in is subtracted. For example, you purchase a car in another state with a purchase price of \$5,000. The dealer accepts your current car as a trade-in valued at \$2,000. Therefore, you owe Washington use tax on \$3,000 at the rate in effect where you garage the car (normally your residence). NOTE: If the dealer gives you \$2,000 cash instead of subtracting that amount from the new car price, then you have not traded-in your vehicle and use tax is due on the full \$5,000 price of the new vehicle.

Exemptions — Persons who are residents of another state and move to Washington are exempt from the use tax

on their household goods, personal effects, and motor vehicles, if they acquired the property more than 90 days prior

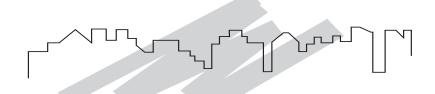
the property more than 90 days prior to the move to Washington. Boats, motor homes, trailers, and other RV equipment do not qualify as motor vehicles or personal effects. These items

are subject to use tax even if acquired more than 90 days prior to moving to Washington. A credit, in the amount of sales/use tax that was previously paid on the non-exempt item, can be used to offset the amount of Washington use tax owed. Proof of previously paid sales/use tax must be provided.

Certain other products purchased for specific reasons are also exempt from the use tax. These exemptions are very specific and too numerous to list in this publication. See Washington Administrative Code (WAC) 458-20-178 or Revised Code of Washington (RCW) 82.12 for more information.

Leased goods

Goods leased from a company outside of Washington and used in Washington are subject to sales or use tax. Many of the out-ofstate businesses that lease goods to Washington residents are registered to do business in Washington and collect Washington's sales tax on lease payments. However, if the lease company does not charge the sales tax, you need to pay use tax directly to the Department of Revenue on the amount of the lease payment. The applicable tax rate is based upon the principle location of the goods, such as your residence or office.



Property used in a trade or business

Use tax is due when goods are purchased for consumption or use by the business and sales tax has not been paid. Below are examples of goods often purchased without sales tax for which use tax is due:

- Supplies, fixtures, and equipment purchased from an out-ofstate vendor;
- Supplies, fixtures, and equipment acquired when an existing business is purchased;
- Promotional items, such as hats, T-shirts, matches, calendars, and other items given to customers or other individuals;
- Magazine subscriptions;
- ◆ Articles manufactured by the business for its own use. If the articles are machinery and equipment used directly in a manufacturing operation, they may be specifically exempt from the sales/use tax through the Manufacturer's Sales/Use Tax Exemption;
- Advertising or promotional materials printed out-of-state and distributed in Washington;
- Parts installed and labor performed on tangible personal property repaired out-of-state;

- Materials installed when performing federal government, city/county housing authority or public road construction contracts;
- Equipment loaned to a contractor on which sales tax was not previously paid; and
- Articles withdrawn from inventory and used by the business.

Gifts or prizes

When you receive a gift or win a prize, the use tax is due on the value of that gift or prize unless the donor has paid the sales or use tax. For example, you win a car in a raffle. Unless the donor pays the sales tax to the vendor, you must pay use tax when you license the vehicle at the Department of Licensing.

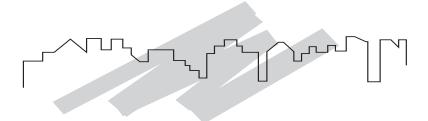


Another example is if a family member or friend gives you a gift of an expensive piece of jewelry or a vehicle. You owe use tax on the value of the gift, if the person who gave it to you did not pay the sales or use tax when they acquired it.

When items are donated to nonprofit, charitable organizations, local governments and the state, the use tax is not due, even if the donor has not paid sales or use tax on the item. The donor is also exempt from the use tax as long as there was no intervening use of the item prior to the donation.

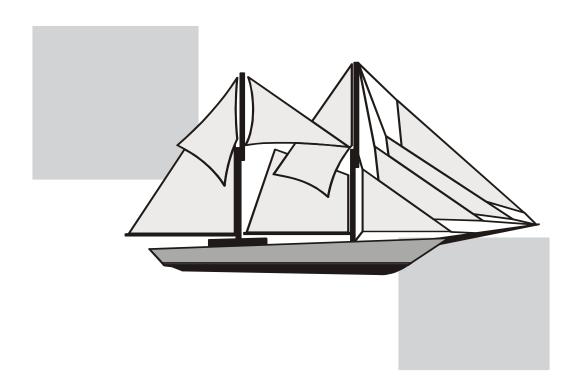
Reporting and paying use tax

To pay use tax, complete a *Use Tax Return*, which can be obtained through our web site, via our Telephone Information



Center or from any Department of Revenue office.

If you purchase an item that must be licensed, such as a car or boat, your local County Auditor or licensing agent will collect the tax at the time of licensing. If you are registered with the Department of Revenue as a business, you may report the use tax under the use tax sections of your *Combined Excise Tax Return* or use a *Use Tax Return*. Be sure to write your UBI/TRA number on the use tax return to ensure proper credit.



PUBLIC UTILITY TAX

What is the public utility tax?

The public utility tax is a tax assessed on the act of engaging within this state in any one or more of the businesses mentioned in Chapter 82.16 Revised Code of Washington. The business and occupation tax does not apply if a business is subject to the public utility tax.

Common public utility tax classifications

- **♦ WATER DISTRIBUTION**
 - Operation of a plant or system for the distribution of water for hire or sale.
- SEWER COLLECTION
 Collection of sewerage.
 - POWER Operation of a
- POWER Operation of a plant or system for the generation, production, or distribution of electrical energy for hire or sale. The

tax is levied on the person making the final distribution within the state.

- ◆ GAS DISTRIBUTION
 - Operation of a plant or system for the production or distribution, for hire or sale, of natural and/or manufactured gas.
- MOTOR TRANSPORTA-TION — Operation of any motor propelled vehicle by which persons or property of others are moved for hire.
- RAILROAD, RAILROAD
 CAR Railroad: Operation of any railroad or carrying property for public hire on the line of any common carrier operated in this state.
 Railroad Car: Rental, lease, or operation of cars used for transportation of property or persons upon the line of any railroad operated in

this state when such railroad is not owned or leased by the person engaging in such business.

◆ URBAN TRANSPORTA-TION — Operation of any motor propelled vehicle by which persons or property of others are moved for hire when: a) operated entirely within the corporate limits of any city or town or within five miles of the corporate limits thereof, or b) operated entirely within or between cities or towns whose corporate limits are not more than five miles apart or are within five

Rules dealing with the public utility tax include: Washington Administrative Code (WAC) 458-20-179 and 458-20-180.

miles of each other.

Below minimum reporting for public utility tax

Public utility tax

Monthly	\$2,000
Quarterly	\$6,000
Annually	\$24,000

PERSONAL PROPERTY TAX

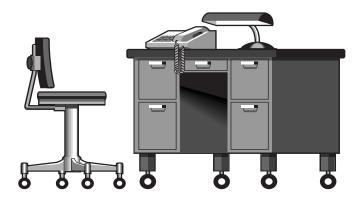
ost people know that property tax applies to real property. Property tax also applies to personal property used when conducting business, and other personal property not exempted by law.

The chief characteristic distinguishing personal property from real property is *mobility*. Land and improvements to land are generally considered real property. Unless specifically exempted by law, all other property is taxable as personal property.

Administration

County assessors and treasurers administer the property tax.
Assessors value property at 100 percent of its true and fair value. Treasurers collect the property tax. The Department of Revenue advises assessors and treasurers, and oversees the valuation and taxation of property across the state.

Affidavits: By April 30 each year, property owners are required to



file an annual listing of personal property. These personal property affidavits, which are available from the assessor's office, must list all taxable property located in the county as of 12 noon on January 1 of that year. Property owners are required to file a separate affidavit for each location of taxable personal property in each county. Assessors must allocate assessed values to the taxing district in which the property is located.

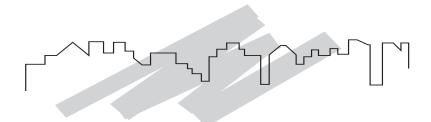
Penalty for failure to file: Property owners who fail to file a listing of personal property by April 30 are subject to an estimated assessment by the assessor. A penalty of five percent of the tax will be added for each month the

listing is filed after the deadline. The maximum penalty is 25 percent of the tax.

For more information

Answers to specific questions about personal property affidavits and assessments should be directed to your county assessor, while questions about tax statements should be directed to your county treasurer.

Telephone numbers of these offices are located in the county government section of your local telephone directory.



Earmarked Taxes and Fees

onvention and trade center tax — the additional tax charged by hotels/motels with 60 or more units located in King County. You can find your convention and trade center tax location code on your *Taxpayer Information and Local Sales and Use Tax Changes* flyer enclosed quarterly with your Combined Excise Tax Return.

Special hotel / motel tax — the additional tax charged for transient rental (less than 30 consecutive days) of hotel/motels, RV parks, or any other type of lodging in areas which levy the tax. You can find your special hotel/motel location code in our *Taxpayer Information* and Local Sales and Use Tax Changes flyer enclosed with your Combined Excise Tax Return.

Tobacco products tax — the tax on distributors who sell tobacco products at wholesale, or retailers who purchase tobacco products direct from out-of-state manufacturers.

Refuse collection tax — paid by customers and remitted by the refuse collectors on the charge for refuse collection only. Landfill charges are subject to the Refuse

Collection Tax (rate .036).

Hazardous substance tax — a tax on the first possessor in Washington State of substances defined by the Department of Ecology as hazardous.

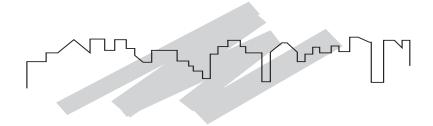
Solid fuel burning device fee — a fee (currently \$30) charged to the consumer by retailers on the sale of solid fuel burning devices. These devices include wood stoves, coal stoves, fireplaces, including masonry and zero clearance fireplace inserts, and other similar devices which burn solid fuel.

Syrup tax — a tax on the volume of syrup used to produce carbonated beverages and sold at wholesale and retail in Washington and on the business activity of selling such syrups in this state. An exemption is provided for syrup previously subjected to this tax in Washington.

Intermediate Care Facilities for the Mentally Retarded (IMR) a tax based on the gross income attributable to services provided to the mentally handicapped by qualified providers. Facilities are certified by the Department of Social and Health Services and the Federal Department of Health and Human Services to provide residential care under 42 U.S.C. Sec. 1396d(d).

Litter tax — paid by manufacturers, wholesalers, and retailers of products which contribute to the state's litter problem. The tax is due on the gross amount of sales within the state of items in thirteen categories. Those categories are: 1) food for human or pet consumption, 2) groceries, 3) cigarette and tobacco products, 4) soft drinks and carbonated waters, 5) beer and other malt beverages, 6) wine, 7) newspapers and magazines, 8) household paper and paper products, 9) glass containers, 10) metal containers, 11) plastic or fiber containers made of synthetic material, 12) cleaning agents and toiletries, and 13) nondrug drugstore sundry products.

For more information on other specific earmarked taxes and fees included on the Combined Excise Tax Return, please call the Department's Telephone Information Center.



Audit Process

s a registered business, you may be selected for an audit. Audits are a routine procedure used to determine whether state excise taxes have been reported and paid correctly. The majority of businesses audited by the Department of Revenue are chosen using statistical methods.

In general, your records will be reviewed to verify proper tax reporting. You will also receive helpful instructions and information on how to fill out returns in the future. Our Agency is committed to working with you in a professional and cooperative manner.

What to Expect During an Audit

An audit by the Department of Revenue will normally cover the four preceding calendar years, plus the current year through the end of the last calendar quarter. All taxes, deductions and exemptions reported on your Combined Excise Tax Return will be reviewed.

An audit of your business activities will cover several major areas, including:

- 1. Income verification of proper amounts and classifications reported on the return.
- Deductions and exemptions verification of proper amounts, classifications and documentation.
- Purchases verification of retail sales or use tax paid on capital assets, consumable supplies or articles manufactured for your own use.

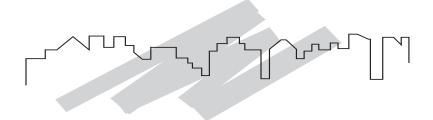
Recordkeeping Requirements

To minimize inconvenience and the time it takes to complete an audit, please have the following records for the audit period available for your meeting with the auditor:

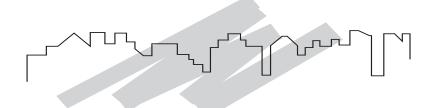
Washington State Combined Excise Tax Return and workpapers;

- Federal Income Tax Return for the business;
- Summary accounting records and source journals such as check register, the general ledger, sales journal, general journal, cash receipts journal and any other records you use to record income and expenses;
- ◆ Sales invoices;
- Purchase invoices (accounts payable, receipts);
- Depreciation schedules listing all assets acquired or disposed of during the audit period along with purchase or sales invoices for those assets;
- Resale certificates for any wholesale sales made; and
- Supporting documentation for all deductions and exemptions.

* ALL RECORDS MUST BE MAINTAINED FOR FIVE YEARS



Combined Excise Tax Return



Please contact the Department of Revenue if any of the information you've given us has changed, including your address (physical and mailing), phone number, business entity, business activity or if you close your business.

Accounting methods

Unless you keep your books on a cash basis, taxes must be paid for all sales made during the reporting period even if you have not received payment.

Cash basis

This is a method of accounting in which revenue and expenses are recorded on the books of account when actually received and paid (see WAC 458-20-197 and WAC 458-20-199).

Accrual basis

This is a method of accounting in which revenue and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred, along with acquired assets, without regard to the date of actual payment (see WAC 458-20-197 and WAC 458-20-199).

Due dates

Monthly:

• 25th of the following month

Quarterly:

• last day of the following month

Annually:

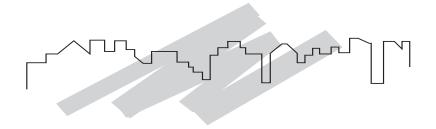
• January 31 of the following year



Amended Returns

If you realize you have made a mistake on your Combined Excise Tax Return, you should complete an Amended Return to correct this mistake. Please contact your local Revenue office or call the Telephone Information Center for assistance.

Helpful Hints for Timely Payments



Hints to avoid late payments

- Set up a separate account for the collected trust funds (sales tax). Every time you are paid, put the sales taxes in the separate account. This way, you will not accidentally spend these funds and they will be available to remit with your return.
- ✓ If you mail your return in, mail it a few days ahead of time. This will ensure it gets postmarked on time.



- ✓ If you move, notify the Department of Revenue of your new mailing and physical address to ensure you will receive all forms and/or correspondence.
- ✓ If you have any questions regarding liability, payment, returns or other subjects, please contact us.

If you can't pay

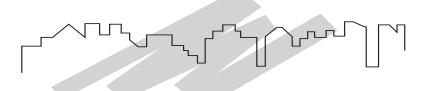
- ✓ If you are unable to pay your taxes in a timely fashion, contact your local Department of Revenue office right away.
- ✓ If your inability to pay is due to a lack of funds, keep in mind that there is a penalty on late payments.

The penalties are as follows:

- Five percent after the due date until the last day of the month following the due date;
- 10 percent after the last day of the month following the due date; and

◆ 20 percent after the last day of the 2nd month following the due date and anything after.

Administrative Appeals Process



axpayers have the right to appeal when they disagree with an assessment issued by the Department of Revenue.

Whenever possible, the Department encourages taxpayers who disagree with an assessment to ask for a supervisory conference before the assessment is issued. For example, when your business records are audited, the auditor will meet with you to discuss the results. If you disagree with those results, you may have a conference with the auditor's supervisor. Most differences can be resolved at this level without the need for an appeal.

However, if the differences can't be resolved at the supervisory level, you can file a petition for review with the Department's Appeals Division.

Period for filing

You must file a petition for review requesting a correction of an assessment before the due date or extension date of the assessment. After the due date, you must pay the assessment, then file a petition for review requesting a refund within four years of the close of the tax year in which taxes were paid. For example, if you paid tax during June 2000, you have until December 31, 2004, to petition Appeals for a refund.

Appeals should be mailed directly to the Appeals Division. The mailing address is:

State of Washington
Department of Revenue
Appeals Division
Post Office Box 47460
Olympia, Washington 985047460

For further information

WAC 458-20-100 contains a full discussion of the administrative appeals process. For a copy of the rule, go to *http://dor.wa.gov*, "Rules/Laws" hot button or call our Telephone Information Center.



ELECTRONIC FILING

File your taxes online!

Electronic Filing (ELF) lets businesses file their tax returns online and pay by electronic funds transfer, check, or American Express or Discover credit cards. ELF helps businesses get it right the first time by performing calculations automatically and flagging potential errors or omissions before the return is filed.

What is **Electronic Filing?**

The Department of Revenue's Electronic Filing program is a secure method of filing and paying excise taxes via the Internet. Most businesses can now take advantage of this easy, convenient method of filing and paying their state excise taxes.

What are the benefits of Electronic Filing?

It's Simple

Using the Internet, you can start calculating and paying your state excise taxes directly online. Step-by-step, ELF nimbly guides you through the filing process, delivering a customized tax return and detailed help screens right to your desktop. Why wade through reams of tax information you don't need when you can get the job done easily and accurately with ELF?

It's Accurate

Once you enter your data, ELF's smart, interactive design automatically calculates your tax return. And, because ELF taps the power of the Internet, it delivers the latest tax tables right to your desktop. The best part? ELF actually prevents you from submitting your return unless all the numbers add up. No more crossing your fingers...

It's Secure

Through ELF's pioneering technology, filing and paying taxes online is safe and secure. Sensitive business information and payments are closely guarded by sophisticated encryption and password systems. And, once you submit, you can rest assured that the Department of Revenue has received your return. How? ELF delivers a confirmation receipt for your records.

It's Fast

Ten minutes is all it takes to complete and file the electronic tax return, and the push of a button sends it on its way. No envelopes, no postage, no paper work required. Going to be out of town on tax day? No problem. ELF allows you to file your return today, and "post-date" your payment for any day you desire. (Any day before the due date, of course!).

It's Free

ELF was developed with the help of people just like you who want to dramatically simplify the task of filing and paying business taxes. That's why it's available free to every Washington State business owner.

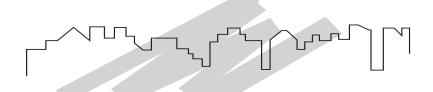
How do I get started?

To learn more about this free service, and to see if you qualify, visit http://dor.wa.gov or call (800) 647-7706.

Services & Resources

he Department of Revenue offers many services to make reporting your taxes as convenient as possible. We conduct workshops, provide personal and telephone assistance, produce a wide range of publications and offer valuable tax information and services via our Internet web site. The following list contains a sampling of the Department's services.

- Internet The Department's Internet web site at http://dor.wa.gov offers a wide variety of information and resources for your business, including:
- Business Information Update
 You can notify us online if your business has moved, closed, or changed activities.
- Electronic Filing (ELF) Learn more about filing and paying taxes electronically.
- External Links Find links to other agencies and organizations that can assist you in your business.
- Frequently Asked Questions (FAQs) – Get answers to frequently asked tax questions.
- Field Office Locations Find telephone numbers, office hours and directions to a field office near you.



- ◆ Geographic Information System (GIS) – Use the GIS map or address lookup feature to determine the correct code and tax rate for specific locations. You can also see various maps outlining city, PTBA, and RTA boundaries.
- ♦ New Business Outreach
 Workshops Register for a
 free workshop in your area
 that covers business registration, reporting, tax laws and
 rules, and recordkeeping
 requirements. You may also
 contact your local Revenue
 office or call the Telephone
 Information Center at (800)
 647-7706.
- Public Records/State Business Records Database —
 Look up public information on businesses registered in Washington State. Public information includes business name, open and close dates, Standard Industrial Code (SIC), North American Industry Classification Code System (NAICS), UBI/TRA number, and owner type. This information is available for non-commercial purposes only.
- Publications and Forms –
 Find several of our publications, reports, news releases,
 and forms online. You may

- also contact your local Revenue office, the Telephone Information Center or e-mail Communications@dor.wa.gov.
- Reporting Fraud Report
 Washington State tax and
 license fraud using our online
 form. You may also link to
 other state agencies for
 information on fraud cases
 and consumer protection.
- ♦ Research Statistics To access research publications, data on tax collections, tax-related statistics on business activity by industry and geographical area, and other statistical information about the state's tax structure, click on "Statistical Reports." You can also contact our Research Division at (360) 570-6070.
- Rules and Laws Search our online database for Department of Revenue rules and laws. Also research tax-related laws, rules, advisories, administrative decisions and court cases through Taxpedia.
- Service Directory Find a list of Department services including publications, forms, workshops, the Taxpayer Advocate, specific taxes and programs, and other agencies to contact.

- ♦ Speakers Bureau Arrange to have a Department of Revenue representative speak on topics of interest to your organization. You may also contact the Speakers Bureau Coordinator at (360) 486-2111.
- ◆ Tax Express Get answers to your most common tax questions 24 hours a day, seven days a week, by calling the *Tax Express* prerecorded information system. To access Tax Express, call (800) 334-8969 from a touch-tone telephone. You will then be asked to enter the three-digit code that corresponds to the topic.
- ♦ Fast Fax Access the most requested forms and publications 24 hours a day, seven days a week. The Department's Fast Fax feature allows callers to select from about 100 forms, publications, and administrative rules and have them transmitted directly to their fax machines. To use the system, dial (800) 647-7706. To obtain a list of all available documents, enter 500#.
- Telephone and one-on-one assistance Assistance in registering businesses, completing tax returns and responding to questions can be requested by calling or visiting the Revenue office nearest you. A list of locations and phone numbers is located on the back of this publication or call the Telephone Information Center toll-free at (800) 647-7706.

- ◆ Tax Consultation Visits At your request, a Revenue staff member will meet with you to explain how state taxes apply to your specific business activities. This service is strictly voluntary and is intended to be brief, taking about two hours. If you are interested in a tax consultation visit, please call the Telephone Information Center at (800) 647-7706.
- ◆ Taxpayer Advocate For assistance in understanding and accessing your rights in working with the Department of Revenue, call the Taxpayer Advocate at (360) 486-2340.

Specific taxes and programs

Brokered natural gas tax: Taxpayer Account Administration Division, (360) 902-7063.

Business and occupation tax credit for new employees: Taxpayer Account Administration Division, (360) 902-7175.

Cigarette tax: Special Programs Division, Miscellaneous Tax Section, (360) 664-0700.

Corporate withdrawals or dissolutions: Audit Division, (360) 570-5979.

Electronic Filing (ELF): Visit our web site at http://dor.wa.gov or call the Telephone Information Center, (800) 647-7706

Electronic Funds Transfer (EFT) program: Taxpayer Account Administration Division, (360) 902-7170.

Enhanced food/fish tax: Taxpayer Account Administration Division, (360) 902-7084.

Estate Tax/Escheats: Special Programs Division, Miscellaneous Tax Section, (360) 753-5547.

Excise tax status letters: Taxpayer Account Administration Division, (360) 902-7031.

Excise tax refunds: Taxpayer Account Administration Division, (360) 902-7151.

Forest excise tax: Special Programs Division, Forest Tax Section (800) 548-8829.

Hotel/motel special excise tax:

Taxpayer Account Administration Division, (360) 902-7063.

Leasehold excise tax: Special Programs Division, Miscellaneous Tax Section, (360) 586-5190.

Oil spill response and administration tax: Taxpayer Account Administration Division, (360) 902-7165.

Property tax general information:

To request copies of property tax publications or for other general information, call (360) 570-5900. For information regarding a specific property tax assessment, please contact your county assessor.

Real estate excise tax refunds:

Special Programs Division, Miscellaneous Tax Section, (360) 664-2201. For information on the real estate excise tax itself, please contact the county treasurer's office where the property is located.

Retainage fees: For release of retainage fees on completed public construction projects, call the Audit Division at (360) 570-5979.

Rule hearings: For information on proposed rule changes and Excise Tax Advisories, contact the Legislation and Policy Division at (360) 570-6119.

Sales tax deferrals: Special Programs, Miscellaneous Tax Section, (360) 664-2016.

Tax appeal questions: Appeals Division, (360) 570-6140.

Unclaimed property: For information on abandoned wages, stock dividends and deposits, please call (800) 435-2429.

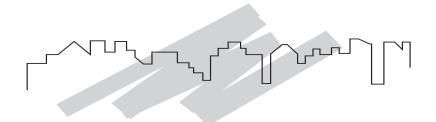
Washington State Department of Revenue



EXERCISES







Exercise One

Sam's Janitorial Service, Inc. had income for July 2002 as follows:

Cleaning residential carpets (in place) \$6,000 Cleaning commercial office buildings \$4,000

Prepare Sam's 07/02 Combined Excise Tax Return.

* Deductions taken bu

Taxable Amount

Code

16

30

28

14

21

10

07

80

03

11

55

83

04

19

02

01

05

Local Rate

TOTAL

TOTAL

Rate

.004

:005

00015

Local Rate Tax Due City or

MAIL TO: State of Washington Department of Revenue PO Box 34051 Seattle, WA 98124-1051.

JULY 2002

COMBINED EXCISE TAX RETURN

FV	erci	50	01	20
-10	5101	SE	01	re

Address Changes? Dusiness location I mailing address

Please fill in the appropriate box and note address changes above.

Tax Classification

Slaughter, Break Proc. Perish Meat-White, Mig Wheat into Flour, Haw Seafood, Soybean & Canola Proc.

Travel Agent Corn/Tour Operators, Int. Charter Freight

Insurance Agents; Insurance Brokers Commis-

Manuf Fresh Fruit and Veg. Spit or Proc Dried Fees Prescription Drug Warehousing, Mig Clary Products

Processing for Hire; Printing and Publishing

Warehousing Radio & TV Broadcasting: Public Road Construction, Government Contracting

Extracting, Extracting for Hire

Broken; Stevedoring

Manufacturing

Wholesaling

Retailing

Line Location Code

TAXABLE

Line Location Code

TOTAL VALUE OF ARTICLES

Tex

Classification

Region Transit

King County

Food & Bey Litter Tax

Authority (RTA)

Code

89

90

36

Royalties; Child Care

Public or Nonprofit Hospitals

Service & Other Activities

local tax section (III)

Cleanup of Radioactive Waste for US Gov't. Environmental Remedial Action

Retailing of Interstate Transportation Equip

GROSS AMOUNTS FOR RETAILING AND .

Retail Sales (also complete local tax section III)

III LOCAL CITY AND/OR COUNTY SALES AND USE TA

Use Tax/Deferred Sales Tax (also complete

Local Sales Tax (Enter applicable rate of tax)

Total Taxable Amount must be the same as line 16, column 3,

Taxable Amount

Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax) Total Value of Articles must be the same as line 17, column 1, Gross Amou

Taxable Amount

Value of Articles

RETAIL SALES MUST BE THE SAME

No. 1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

17

23 24 25

Line

No.

26

27

NAME	Sam	's Janit	torial	REG NO.	600	-600-0	οOC
FIRM N							
STREE	TADDRESS	1234 A	raple La	ne			
CITY, S	TATE ZIP_	Olympi	a, WA	985	01		
	100		100				
iddress 🗆 both		lusiness closed?	□ De	te closed		_ See note section	n. pg 2
e. Column I	Cel	2 Deductions'	ATE BUSINES	SAN	Col. 4	PATION TA	\X
Gross Amount		from Pg. 3 & 4	Taxable Amou	unt	Rate	Tax Due	
	- 0.1.00				00484	10000000	
					.00138		
					.00275		
					00484		
					.00138		
LION		A PAGE	15117		00484		
11/3/11/2		100	1100	-	.00484		
					00484		
					00484		
				-	.015		
					00471		
10,000 00			10,000	00	.015	150	00
10,000			10,000		00484	130	
					.00471		
ctions taken but not item	ized on pa	ges 3 and 4 will be	disallowed. TOT	AL B&	O TAX	150	00
II STATES	SALES	AND USE TA	X				
	Visit of or				.065		
		articles used by taxpo no Washington sales			.005		
	11	TO	TAL STATE SALE	S & US	E TAX		
ND USE TAX Code 45	-	UGUST 2002	25 DUE	E DATI	E: AUG	UST 25, 200	2
sxable Amount	X M	TWT				August 26, 2002	
Tax Due City or Co.	1 1	1 15 16 1	ANNE Marie			September 30, 2 October 31, 2002	
	11 34	B B B B B	If the due o	date falls	on a wee	ikend or legal h	oliday,
		se fill in this box	if you had no busine		The second second	the next busines se note section	
			mailed, unless file			ee noor securor	· page as
			money order payat			gton State	
		panment or Reve assistance, c / II (B	nue. Do not send a: 00) 647-720	asn or or	ons.		
	2323	ature Da		es			
of tax) Code 46 1, Gross Amount	▶ Ph.		2-0000		Date 6	8/5/02	
Tax Due City or Co.	Line			_	-	-	_
ax bue dity of do.	No.		Item		_	III TOTAL	
	29	Total All Tax Due	The second second second			150	00
	30	Total All Tax Due		. Address	Name Y		
	31	Subtotal (add line	attach Rental Car Tax	x ryudeno	aumy	150	00
Tay Day	32		2, section VIII, total	credin		130	-
Tax Due	34		t line 33 from line 32)			150	00
				Me	emen.	100	-
	35	Add Penalty, if a		Me	eman 5.00	100	

Interest

TOTAL AMOUNT OWED (add lines 34 - 36)

150



IV LODGING TAYES

4 65	TRANSIENT R	ENTAL INCOM	E INFORMATION	(enter location cod	le and income only)	Code 47
Line No.	Location Code	Income	Location Gode	Income	Location Code	Income
37						
38				19		

C	Code 48			
No.	Location Code	Taxable Amount	Rate	Tax Due
39				
40				
41				

TOTAL CONVENTION & TRADE CENTER TAX

	SPECIAL	AX	Code 70	
Line No.	Location Code	Taxable Amount	Rate	Tax Due
42				
43				
44				

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
45	Water Distribution	60		THE STATE OF THE S		.05029	
46	Sewer Collection	61				.03852	
47	Power	49		4.5		.03873	
48	Gas Distribution; Telegraph	26				.03852	
49	Motor Transportation; Railroad, Railroad Car	08				.01926	
50	Urban Transportation; Vessels Under 65 ft	12				.00642	
51	Other Public Service Business	13				.01926	

* If taxable amounts on lines 45-51 column 3 total less than \$2,000, no Public Utility Tax is due. TOTAL STATE PUBLIC UTILITY TAX

VI OTHER TAXES

					AND DESCRIPTION OF THE PARTY OF	*****	
Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
52	Tobacco Products	20				1.2942	
53	Refuse Collection	64				036	
54	Petroleum Tax	57	Temporarily	Not Due - Fund Limit R	eached	.005	
55	Hazardous Substance	65		ACCOUNT OF THE OWNER, WHICH	1000	.007	
56	Intermediate Care Facilities for the Mentally Retarded (IMR)	79				.06	

* Deductions taken but not itemized on page 4 will be disallowed.

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
57	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:		\$30.00	
58	Syrup Tax	54	Number of Gallons (whole numbers only)		\$1.00	
59	State Enhanced 911 Tax	93	Number of Taxable Switched Access Lines	8	.20	
	ASE NOTE:			TOTAL OTHER	TAXES	

PLEASE NOTE: If you do not have deductions, do not return pages 3 and 4. If you have deductions, complete and return pages 3 and 4.

Internet Assistance - Go to DOR's home page at http://dor.wa.gov

- . Click on FORMS to access forms including the Local City and/or County Sales and Use Tax Supplement, and other tax-related forms.
- Under Tax Topics, click on BUSINESS for answers to frequently asked questions and business closure information. Under PUBLICATIONS, the Business Tax Guide link provides tax return information and instructions, and the Filling Your Tax Return link provides penalty waiver information.
- To update your account information or to close your account with the Department of Revenue, click on DOR SERVICES, then Business Information Update.

Telephone Assistance

- Call the Department of Revenue office nearest you or (800) 647-7706.
- To file a No Business Activity return by telephone, call (800) 647-7706. Enter code 111 and follow these steps: 1) Enter your 9-digit registration number; 2) Verify the number entered; 3) Enter 3, 4) Respond to pre-recorded questions to file your return over the telephone. Do not mail paper return back to the department.
- For penalty waiver criteria information, call (800) 334-8969 and enter code 429.
- For business closure information, call (800) 334-8969 and enter code 430.

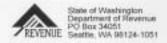
For tax assistance, visit http://dor.wa.gov or cail (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

(Add lines 52-59)

VII CREDITS

Line No.	Credit Classification	Credit I.D.	Amount
60	Multiple Activities Tax Credit (attach Schedule C)	800	
61	High Technology Credit (attach Research & Development Credit Affidavit)	830	
62	Manufacturing Software; Programming Rural Employment B&O Credit	860	
63	Help Desk Services B&O Credit	865	
64	Alternatives to Field Burning B&O Credit	875	
65	International Services Credit	855	
66	Small Business B&O Tax Credit (see table enclosed)	815	
67	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870	
68	Bad Debt Tax Credit (attach Schedule 8)	801	
69	Hazardous Substance	805	
70	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
71	Other Credits (attach appropriate documents)	810	





JULY 2002 DEDUCTION DETAIL



07

- . If you do not have deductions, do not return pages 3 and 4.
- . Deductions taken on the Combined Excise Tax Return, but not itemized on this form will be disallowed.
- · Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding tax classification on your return in the deduction column.

If Completing, Fill out Name, Registration Number and Attach to Combined Excise Tax Return.

Registration No.

Line 1 - Extracting, Extracting for Hire	I.D.	Amount
Bad Debts	1601	
Cash & Trade Discounts	1602	
Other (Explain):	1699	
	TAL	
Line 2 - Slaughter, Break Processing	1.D.	Amount
Bad Debts	3001	
Cash & Trade Discounts	3002	
Other (Explain)	3099	
TO	JATC	
Line 3 - Travel Agent Com; Intl Charter	I.D.	Amount
Bad Debts	2801	
Cash & Trade Discounts	2802	
Other (Explain):	2899	
TO	JATC	
Line 4 - Insurance Agents; Insurance	I.D.	Amount
Bad Debts	1401	
Other (Explain):	1499	
TO	DTAL	
Line 5 - Manufacturing Fresh Fruits and	I.D.	Amount
Bad Debts	2101	
Cash & Trade Discounts	2102	
Freight on Out-of-State Deliveries	2103	
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only)	2104	
Advances Reimbursements; Rtms & Allowances	2107	
Other (Explain):	2199	
	JATC	
Line 5 - Processing for Hire; Printing and	LD.	Amount
Bad Debts	1001	
Cash & Trade Discounts	1002	
Freight on Out-of-State Deliveries	1003	
Advances Reimbursements; Rtms & Allowances	1007	
Other (Explain):	1099	
TO	JATC	
Line 7 - Manufacturing	LD.	Amount
Bad Debts	0701	
Cash & Trade Discounts	0702	
Freight on Out-of-State Deliveries	0703	
Advances Reimbursements, Rtms & Allowances	0707	
Other (Explain):	0799	
	TAL	
Line 8 - Royalties; Child Care	I.D.	Amount
	8001	
Bad Debts		
Bad Debts Cash & Trade Discounts	8002	
Bad Debts Cash & Trade Discounts Advances Reimbursements, Rtrns & Allowances Other (Explain)		

Line 9 – Wholesaling	I.D.	Amount
Bad Debts	0301	
Cash & Trade Discounts	0302	
Interstate & Foreign Sales	0304	
Motor Vehicle Fuel Tax	0305	
Casual Sales: Accommodation Sales	0306	
Advances Reimbursements, Rtms & Allowances	0307	
No Local Activity	0308	
Other (Explain):	0399	
TO	TAL	
Line 10 - Warehousing; Radio & TV	LD.	Amount
Bad Debts	1101	
Cash & Trade Discounts	1102	
Interstate & Foreign Sales	1104	
Advances Reimbursements; Rtms & Allowances	1107	
Radio/TV Advertising	1109	
Other (Explain)	1199	
	TAL	
Line 11 - Public or Nonprofit Hospitals	I.D.	Amount
Bad Debts	5501	Patronise
Cash & Trade Discounts	5502	
Advances Reimbursements: Ritms & Allowances	5507	
Other (Explain):	5599	
	DTAL	
Line 12 - Cleanup of Radioactive Waste	I.D.	Amount
Bad Debts	8301	Amount
Cash & Trade Discounts	8302	
Interstate & Foreign Sales	8304	
Advances Reimbursements, Rtms & Allowances	8307	
Other (Explain):	8399	
	OTAL	
Line 13 - Service & Other Activities	LD.	Amount
	10000	PHINOUILE
Bad Debts	04011	
Bad Debts Cash & Trade Discounts	0401	
Cash & Trade Discounts	0402	
Cash & Trade Discounts Interstate & Foreign Sales	0402 0404	
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances	0402 0404 0407	
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs	0402 0404 0407 0410	
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prizer, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions	0402 0404 0407 0410 0411	
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations	0402 0404 0407 0410 0411 0412	
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities	0402 0404 0407 0410 0411 0412 0416	
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain):	0402 0404 0407 0410 0411 0412 0416 0499	
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain):	0402 0404 0407 0410 0411 0412 0416 0499	
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): To	0402 0404 0407 0410 0411 0412 0416 0499 0TAL	Amount
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): TO Line 14 - Retailing of Interstate Transport Bad Debts	0402 0404 0407 0410 0411 0412 0416 0499 0TAL 1901	Amount
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): TO Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts	0402 0404 0407 0410 0411 0412 0416 0499 0TAL LD. 1901	Amount
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prizer, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): To Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales	0402 0404 0407 0410 0411 0412 0416 0499 DTAL LD. 1901 1902 1904	Amount
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prizer, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): To Line 14 - Retailling of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements; Rtms & Allowances	0402 0404 0407 0410 0411 0412 0416 0499 DTAL 1901 1902 1904 1907	Amount
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prizer, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): To Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales	0402 0404 0407 0410 0411 0412 0416 0499 DTAL LD. 1901 1902 1904	Amount



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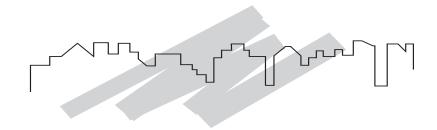


Not all deductions are allowable from both Retailing and Retail Sales Tax.

Line 15 – Retailing (B&O)	LD.	Amount
Bad Debts	0201	
Cash & Trade Discounts	0202	
Interstate & Foreign Sales	0204	
Motor Vehicle Fuel Tax	0205	
Advances Reimbursements; Rtms & Allowances	0207	
No Local Activity	0208	
Casual Sales; Accommodation Sales	0213	
Tax in Gross	0214	
Consignment Sales	0215	
Artistio/Cultural Activities	0216	
Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals	0217	
Other (Explain):	0299	
T	OTAL	
Line 16 - Retail Sales Tax	I.D.	Amount
Bad Debts	0101	
Cash & Trade Discounts	0102	
Interstate & Foreign Sales	0104	
Tax in Gross	0114	
Sales to U.S. Government	0118	
Motor Vehicle Fuel Sales	0119	
Prescription Drugs/Hearing Aids/Lenses/etc	0121	
Exempt Food Sales	0122	
Qualified Nonresident Sales	0123	
Trade-in Allowance	0124	
Newspapers	0125	
Certain Network Telephone Service	0126	
Sales to Indians with Delivery on the Reservation	0128	
Sales of Feed to Fish Farmers	0129	
Taxable Amount for Tax Paid at Source	0130	
Returns & Allowances	0131	
Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays	0132	
Ride-Sharing Vans	0134	
Purebred Livestock for Breeding	0135	
Tax Defensi/Investment Certificate No	0136	
Sale of Manufacturing Mach/Equip: Install Labor	0156	
Direct Pay Permits	0170	
Other (Explain):	0199	
T	OTAL	
Line 45 - Water Distribution	I.D.	Amount
Bad Debts	6001	
Cash & Trade Discounts	6002	
Interstate & Foreign Sales	6004	
Amounts Paid to Another for Services Jointly Provided	6039	
Amounts Received by Nonprofit Water Association for Capital Projects Amounts Derived From Distribution of Water	6040	
Through Irrigation Systems	6041	
Conservation Expenditures	6057	
Reclaimed Water	6058	
Other (Explain):	6099	
	OTAL	
Line 46 - Sewer Collection	I.D.	Amount
Bad Debts	6101	- CONTRACTOR OF
Cash & Trade Discounts	6102	
Amounts Paid to Another for Services Jointly Provided	6139	
Other (Europein)	6199	
Other (Explain):		

Line 47 - Power	I.D.	Amount
Bad Debts	4901	
Cash & Trade Discounts	4902	
Interstate & Foreign Sales	4904	
Amounts Paid to Another for Services Jointly Provided	4939	
Amounts Expend to Improve Consumer's Efficiency of Energy	4942	
Low Density/Wholesale Power Costs	4947	
Other (Explain):	4999	
	TOTAL	
Line 48 - Gas Distribution; Telegraph	LD.	Amount
Bad Debts	2601	rameans
Cash & Trade Discounts	2602	
Interstate & Foreign Sales	2604	
Amounts Paid to Another for Services Jointly Provided		
Other (Explain):	2699	
The state of the s	TOTAL	
Line 49 - Motor Transportation; Railroad	LD.	Amount
	11100	Amount
Bad Debts	0801	
Cash & Trade Discounts	0802	
Interstate & Foreign Sales	0804	
Amounts Paid to Another for Services Jointly Provided		
Other (Explain):	0899	
	TOTAL	
Line 50 - Urban Transportation; Vessels	I.D.	Amount
Bad Debts	1201	
Cash & Trade Discounts	1202	
Interstate & Foreign Sales	1204	
Amounts Paid to Another for Services Jointly Provided	1239	
Other (Explain):	1299	
7	TOTAL	
Line 51 - Other Public Service Business	I.D.	Amount
Bad Debts	1301	
Cash & Trade Discounts	1302	
Interstate & Foreign Sales	1304	
Amounts Paid to Another for Services Jointly Provided	1339	
Other (Explain):	1399	
STATE OF STA	TOTAL	
Line 52 - Tobacco Products	1000000	Amount
Interstate & Foreign Sales	LD.	Amount
Sales to U.S. Government	2004	
Returned/Destroyed Goods	2018	
Other (Explain):	-	
NOTIFICATION OF THE PARTY OF TH	2000	
	2099 TOTAL	
Inn E3 - Dohung Collegitor	TOTAL	
	I.D.	Amount
Bad Debts	I.D. 6401	Amount
Bad Debts Sales to U.S. Government	6401 6418	Amount
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors	6401 6418 6445	Amount
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain):	6401 6418 6445 6499	Amount
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain).	1.D. 6401 6418 6445 6499	
Line 54 - Petroleum Tax	1.D. 6401 6418 6445 6499 TOTAL LD.	Amount
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain): Line 54 - Petroleum Tax Petroleum Products Exported Out of State	1.D. 6401 6418 6445 6499	
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain).	1.D. 6401 6418 6445 6499 TOTAL LD.	
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain) Line 54 - Petroleum Tax Petroleum Products Exported Out of State Other (Explain):	1.D. 6401 6418 6445 6445 6459 TOTAL LD. 5746	
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain): Line 54 - Petroleum Tax Petroleum Products Exported Out of State Other (Explain):	6401 6418 6445 649 TOTAL LD. 5746 5799	
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain). Line 54 - Petroleum Tax Petroleum Products Exported Out of State Other (Explain).	TOTAL LD. 6401 6418 6445 6445 6459 TOTAL LD. 5746 5799	Amount





Exercise Two

Joe's Accounting, located in Orting, had gross income from accounting services of \$4,000 for the month of July 2002. Joe also sold his old, used computer to another accountant for \$500.

Prepare a Combined Excise Tax Return for Joe. Joe's location code is 2710. (Orting is located in the Regional Transit Authority (RTA) area.)

MAIL TO: State of Washington Department of Revenue PO Box 34051 Seattle, WA 98124-1061

JULY 2002

02

COMBINED EXCISE TAX RETURN

ONLY Fill in Box if Amended Return Information Attached

Exercise Two

NAME Smith, Joe	REG NO 600-600-600
FRANKE Joe's Account	ting
STREET ADDRESS 123 A Street	et
CITY STATE ZP Orting, WA	98360

							CITY. ST	TATE ZIP	Ortin	ng,	WA 98	360	2		
didre	esa Changes?		business loca	nion	☐ making	address 🗆	both		Business clo	sed?		te closed		_ See note sect	ion, pg 2
	e fill in the appr	opriate	box and note	address	changes abo				-	I STA	ATE BUSINES	SAN			AX
Jine No.	and the same of	Tax Cla	ssification		Code	Gross Amou	nt		2 Deduction from Pg. 3		Column 3 Taxable Amou	int	Col. 4 Rate	Column I	
1	Extracting, Extr	racting f	for Hire		16	110000000000000000000000000000000000000			-				00484	-	
2	Slaughter, Break into Flour, Raw S	Proc. Per	rish Meat-Whise	Mfg Wh	eit 30								.00138		
3	Travel Agent Con	n/Tour Op											.00275		
-	Brokers; Stevedo	No. of Lot	seems Books	Comme	-		-	_		-		-			-
4	Manuf Fresh Frui									++		-	.00484		+
5	Prescription Drug	Wareho	Listing: Mfg Dairy	Products	21		_			-		-	.00138		+
6	Processing for	Hire; Pr	rinting and Put	plishing	10					-		-	.00484		
7	Manufacturing	4.00			07	10.9				-			.00484		-
8	Royalties; Chil	d Care			80			-		-	12153	-	00484		-
9	Wholesaling	rin a TV	Benaricastron D	cities Des	03		-			\rightarrow			.00484		-
10	Warehousing: Ra Construction; Go	verrment	Contracting	SPRIN TUN	11								.D0484		
11	Public or Nonp		-		55								.015		
12	Cleanup of Radio Environmental Re	erned of A	lastie for US Gov Action	£.	83		100						00471		
13	Service & Other	r Activit	ties		04	4,000	00				4,000	00	.015	60	00
14	Retailing of Inte	erstate.	Transportation	Equip :	19								00484		
15	Retailing				02	500	00	50	0	00	-0-		.00471		
5	GROSS AMOU		OR RETAILIN		→ . Dec	luctions taken but	1.000			THE RESIDENCE	sallowed. TOT	AL B&	XAT O	60	00
16	Retail Sales (a	ilen com	nolete Incal tay	section	(111) 01	500	00		AND US	FIAA	500	00	.065	32	50
-	Use Tax/Defer					300	-		articles used t	y sepayer	as a consumer	100		30	30
17.	local tax section	on ((I)	5000000000	WE STORY	05			on which	no Washingto	in sales sai	has been paid		.065		
-	LLOCALC	TV A	ND/OB CO	MILITA	PENIER	AND USE TAX	-			TOTA	L STATE SALE	S & US	E TAX	32	50
Ш	al Sales Tax					Code			AUGUST 200	02	25 DUE	DATE	E: AUG	3UST 25, 20	02
						Taxable Amount	40	S M	7 W T		* 5 % Penal			August 26, 200	
ine	Location Code	T	axable Amou	nt	Local Rate	Tax Due City or	Co.	3.3		100				Cataber 31, 200	
18	2710		500	00	.019	9	50	15 10	20 21 12	33 34	If the due o	fate falls	OV B MY	ekend or legal	holiday
19	2110		300	~	101.1	-	00	35 36	27 29 29					the next busin	
20											you had no busine				in, pg. 2
21								21000000000			alled, unless filed noney order payab				
22											ue. Do not send ca			gion otale	
	TOTAL		500	00	TOTAL	9.	50	▶ For	assistance,	Call (800	0) 647-7706				
_	TAXABLE	-	-		TOTAL		-	▶ Sign	nature (-loc	, smit	n			
Tota	al Use Tax/De al Value of Artic					e of tax) Code 1, Gross Amoun		▶ Ph.	(253	127	7-0000		Date	8/5/02	2
ine io.	Location Code	V	alue of Article	18	Local Rate	Tax Due City or	Co.	Line No.			Item			VIII TOTA	LS
23								29	Total All T	ax Due fr	om page 1			104	00
24								30	Total All T	ax Due fr	om page 2				
25				-				31	Rental Ca	r Tax (att	ach Rental Car Tax	Addend	lum)		
OF.	ARTICLES				TOTAL			32	Subtotal (a	add lines	29-31)	E-SHOW		104	00
ine	Tax	Code	Taxable An	nount	Rate	Tax Due		33	Credit (fro	m page 2	, section VII, total o	credit)		15	00
lo.	Classification Region Transit			-				34			ine 33 from line 32)			89	00
26	Authority (RTA)	89	500	00	.004	2	00	35	Add Penal				iman 1.00	0.1	70
27	King County	90			.005			36	Interest	JI - MARK		1.0	-		
	Food & Bey							30	-	MACH INC	T CHAIRD And A Vin		201	00	00
85	Litter Tax	36			.00015				TOTAL	MOON	T OWED (add lin	es 34 -)	161	09	00



IV LODGING TAXES

	TRANSIENT R	ENTAL INCOME	INFORMATION	(enter location code	and income only)	Code 47
Line No.	Location Gode	Income	Location Code	Income	Location Code	Income
37		- 1 - 1				
38		71. 2				

C	ONVENTION AN	ND TRADE CENT	ER TAX	Code 48
Line No.	Location Code	Taxable Amount	Rate	Tax Due
39				
40				
41				

TOTAL CONVENTION & TRADE CENTER TAX

	SPECIAL	HOTEL/MOTEL T.	AX.	Code 70
Line No.	Location Code	Taxable Amount	Rate	Tax Due
42				
43				
44				

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
45	Water Distribution	60				.05029	
46	Sewer Collection	61				.03852	
47	Power	49				.03873	
48	Gas Distribution, Telegraph	26				.03852	
49	Motor Transportation; Railroad; Railroad Car	GB B				01926	
50	Urban Transportation, Vessels Under 65 ft	12				.00642	
51	Other Public Service Business	13			()	01926	

** If taxable amounts on lines 45-51 column 3 total less than \$2,000, no Public Utility Tax is due. TOTAL STATE PUBLIC UTILITY TAX

			A STATE OF THE STA			
Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
Tobacco Products	20	11.555.402.407			1.2942	
Refuse Collection	64			A STATE OF THE STA	.036	
Petroleum Tex	57	Temporarily	Not Due - Fund Limit R	eached	.006	
Hazardous Substance	65				.007	
Intermediate Care Facilities for the Mentally Retarded (IMR)	79				.06	
	Tobacco Products Refuse Collection Petroleum Tax Hazardous Substance Intermediate Care Facilities for the	Tobacco Products 20	Tax Classification	Tobacco Products 20	Tax Classification Code Golumn I Gross Amount Col. 2 Deductions* Totals from Pg. 4 Taxable Amount Tobacco Products 20 Refuse Collection 64 Petroleum Tax 57 Temporarily Not Due - Fund Limit Reached Hazardous Substance 65 Intermediate Care Facilities for the 70	Tax Classification

* Deductions taken but not itemized on page 4 will be disallowed.

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
57	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices		\$30.00	- 3
58	Syrup Tax	54	Number of Gallons (whole numbers only):		\$1.00	
59	State Enhanced 911 Tax	93	Number of Taxable Switched Access Lines:		.20	

PLEASE NOTE: If you do not have deductions, do not return pages 3 and 4. If you have deductions, complete and return pages 3 and 4.

NEED HELP?

Internet Assistance - Go to DOR's home page at http://dor.wa.gov

- Click on FORMS to access forms including the Local City and/or County Sales and Use Tax Supplement, and other tax-related forms.
- . Under Tax Topics, click on BUSINESS for answers to frequently asked questions and business closure information. Under PUBLICATIONS, the Business Tax Guide link provides tax return information and instructions, and the Filling Your Tax Return link provides penalty waiver information.
- . To update your account information or to close your account with the Department of Revenue, click on DOR SERVICES, then **Business Information Update**

Telephone Assistance

- Call the Department of Revenue office nearest you or (800) 647-7706.
- To file a No Business Activity return by telephone, call (800) 647-7706. Enter code 111 and follow these steps: 1) Enter your 9-digit registration number; 2) Verify the number entered; 3) Enter 3; 4) Respond to pre-recorded questions to file your return over the telephone. Do not mail paper return back to the department.
- . For penalty waiver criteria information, call (800) 334-8969 and enter code 429.
- For business closure information, call (800) 334-8969 and enter code 430.

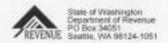
For tax assistance, visit http://dor.wa.gov.or.call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342 Teletype (TTY) users may call (800) 451-7985

(Add lines 52-59)

TOTAL OTHER TAXES

No.	Credit Classification	Credit LD.	Amount	
60	Multiple Activities Tax Credit (attach Schedule C)	800		
61	High Technology Credit (attach Research & Development Credit Affidevit)	830		
62	Manufacturing Software, Programming Rural Employment B&O Credit	860		
63	Help Desk Services B&O Credit	865		
64	Alternatives to Field Burning B&O Credit	875		
65	International Services Credit	855	- Langui	
66	Small Business B&O Tax Credit (see table enclosed)	815	15	00
67	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870		
68	Bad Debt Tax Credit (attach Schedule B)	801		
69	Hazardous Substance	805		
70	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880		
71	Other Credits (attach appropriate documents)	810		
	TOTAL CREDIT (transfer to page 1, line	33)	15	00





JULY 2002 DEDUCTION DETAIL



07

- If you do not have deductions, do not return pages 3 and 4.
- · Deductions taken on the Combined Excise Tax Return, but not itemized on this form will be disallowed.
- · Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding tax classification on your return in the deduction column.

If Completing, Fill out Name, Registration Number and Attach to Combined Excise Tax Return.

Line 1 - Extracting, Extracting for Hire	I.D.	Amount
Bad Debts	1601	
Cash & Trade Discounts	1602	
Other (Explain):	1699	
TC	TAL	
Line 2 - Slaughter, Break Processing	I.D.	Amount
Bad Debts	3001	
Cash & Trade Discounts	3002	
Other (Explain):	3099	
TC	TAL	
Line 3 - Travel Agent Com; Intl Charter	I.D.	Amount
Bad Debts	2801	
Cash & Trade Discounts	2802	
Other (Explain):	2899	
TC	TAL	
Line 4 - Insurance Agents; Insurance	I.D.	Amount
Bad Debts	1401	
Other (Explain):	1499	
TO	TAL	
Line 5 - Manufacturing Fresh Fruits and	I.D.	Amount
Bad Debts	2101	
Cash & Trade Discounts	2102	
Freight on Out-of-State Deliveries	2103	
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only)	2104	
Advances Reimbursements, Rtms & Allowances	2107	
Other (Explain):	2199	
TO	TAL	
Line 6 - Processing for Hire; Printing and	I.D.	Amount
Bad Debts	1001	
Cash & Trade Discounts	1002	
Freight on Out-of-State Deliveries	1003	
Advances Reimbursements, Rtms & Allowances	1007	
Other (Explain):	1099	
	TAL	
10		Amount
Line 7 - Manufacturing	I.D.	remount
	0701	Pellouin
Line 7 – Manufacturing Bad Debts Cash & Trade Discounts	0701 0702	remount
Line 7 – Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries	0701	Paritodin
Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtms & Allowances	0701 0702	renoun
Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtms & Allowances	0701 0702 0703	- Tallouill
Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtris & Allowances Other (Explain):	0701 0702 0703 0707	Palloali
Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtris & Allowances Other (Explain):	0701 0702 0703 0707 0799	Amount
Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtms & Allowances Other (Explain): TO Line 8 - Royalties; Child Care Bad Debts	0701 0702 0703 0707 0799 0TAL 1.D.	
Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtms & Allowances Other (Explain): TO Line 8 - Royalties; Child Care Bad Debts Cash & Trade Discounts	0701 0702 0703 0707 0799 0TAL 1.D. 8001 8002	
Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtms & Allowances Other (Explain): TO Line 8 - Royalties; Child Care Bad Debts	0701 0702 0703 0707 0799 0TAL 1.D.	

	0	- 600
Line 9 - Wholesaling	LD.	Amount
Bad Debts	0301	
Cash & Trade Discounts	0302	
Interstate & Foreign Sales	0304	
Motor Vehicle Fuel Tax	0305	
Casual Sales, Accommodation Sales	0306	
Advances Reimbursements, Rtms & Allowances	0307	
No Local Activity	0308	
Other (Explain):	0399	
T	OTAL	
Line 10 - Warehousing; Radio & TV	I.D.	Amount
Bad Debts	1101	
Cash & Trade Discounts	1102	
Interstate & Foreign Sales	1104	
Advances Reimbursements; Rtms & Allowances	1107	
Radio/TV Advertising	1109	
Other (Explain)	1199	
T	OTAL	
Line 11 - Public or Nonprofit Hospitals	I.D.	Amount
Bad Debts	5501	-
Cash & Trade Discounts	5502	
Advances Reimbursements; Rtrns & Allowances	5507	
Other (Explain):	5599	
T	OTAL	
Line 12 - Cleanup of Radioactive Waste	I.D.	Amount
Bad Debts	8301	
Cash & Trade Discounts	8302	
nterstate & Foreign Sales	8304	
Advances Reimbursements; Rtms & Allowances	8307	
Other (Explain)	8399	
TI	OTAL	
Line 13 - Service & Other Activities	1.D.	Amount
Bad Debts	0401	-
	0402	
Cash & Trade Discounts		
The state of the s	0404	
nterstate & Foreign Sales	0404	
nterstate & Foreign Sales Advances Reimbursements; Rtms & Allowances		
Interstate & Foreign Sales Advances Reimbursements; Rtms & Allowances Gambling; Prize; Cash Pay-Outs	0407	
Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees; Dues; Contributions	0407	
nterstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations	0407 0410 0411	
nterstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities	0407 0410 0411 0412	
Interstate & Foreign Sales Advances Reimbursements; Rtms & Allowances Gambling; Prize; Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Amstic/Cultural Activities Other (Explain):	0407 0410 0411 0412 0416	
Interstate & Foreign Sales Advances Reimbursements; Rtms & Allowances Gambling; Prize; Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain):	0407 0410 0411 0412 0416 0499	Amount
Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): Ti Line 14 - Retailing of Interstate Transport	0407 0410 0411 0412 0416 0499 OTAL	Amount
Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements; Rtms & Allowances Gambling; Prize; Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): To Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts	0407 0410 0411 0412 0416 0499 OTAL	Amount
Interstate & Foreign Sales Advances Reimbursements; Rtms & Allowances Gambling; Prize; Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): To Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts	0407 0410 0411 0412 0416 0499 OTAL I.D. 1901	Amount
Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): To Line 14 - Retailing of Interstate Transport Bad Debts	0407 0410 0411 0412 0416 0499 OTAL LD.	Amount
Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): To Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances	0407 0410 0411 0412 0416 0499 OTAL 1.D. 1901 1902	Amount
Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances Gambling, Prize, Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain) To Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales	0407 0410 0411 0412 0416 0499 OTAL 1.D. 1901 1902 1904	Amount



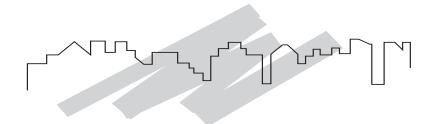


Not all deductions are allowable from both Retailing and Retail Sales Tax.

Line 15 – Retailing (B&O)	I.D.	Amount	
Bad Debts	0201		
Cash & Trade Discounts	0202		
Interstate & Foreign Sales	0204		
Motor Vehicle Fuel Tax	0205		
Advances Reimbursements; Rtrns & Allowances	0207		
No Local Activity	0208		
Casual Sales: Accommodation Sales	0213	500	00
Tax in Gross	0214		
Consignment Sales	0215		$\overline{}$
Artistic/Cultural Activities	0216		
Presc. Drugs Sold by Pub. OpenNonprofit Hospitals	0217		
Other (Explain):	0299		
	OTAL	500	00
Line 16 - Retail Sales Tax	I.D.	Amount	_
Bad Debts	0101	Autouns	
Cash & Trade Discounts	0102		
	-		\vdash
Interstate & Foreign Sales	0104		
Tax in Gross Sales to U.S. Government	0114		-
Desire Co.	0118		
Motor Vehicle Fuel Sales	0119		
Prescription Drugs/Hearing Alds/Lenses/etc	0121		╙
Exempt Food Sales	0122		
Qualified Nonresident Sales	0123		╙
Trade-in Allowance	0124		
Newspapers	0125		
Certain Network Telephone Service	0126		
Sales to Indians with Delivery on the Reservation	0128		
Sales of Feed to Fish Farmers	0129		
Taxable Amount for Tax Paid at Source	0130		
Returns & Allowances	0131		
Sales to Nonprofit Organizations of Aristic/Cultural Art	0132		
Objects for Displays Ride-Sharing Vans	0134		\vdash
Purebred Livestock for Breeding	0135		
Tax Deferral/Investment Certificate No.	0136		\vdash
Sale of Manufacturing Mach/Equip, Install Labor	0156		\vdash
Direct Pay Permits	0170		\vdash
NORTH CONTRACTOR CONTR	-		\vdash
Other (Explain):	0199		
	TOTAL		_
Line 45 - Water Distribution	I.D.	Amount	
Bad Debts	6001 ,		-
Cash & Trade Discounts	6002		\vdash
Interstate & Foreign Sales	6004		
Amounts Paid to Another for Services Jointly Provided Amounts Received by Nonprofit Water Association	6039		-
for Capital Projects	6040		
Amounts Derived From Distribution of Water Through Irrigation Systems	6041		
Conservation Expenditures	6057		
Reclaimed Water	6058		
Other (Explain):	6099		
The state of the s	TOTAL		-
		America	
Line 45 - Sewer Collection	I.D.	Amount	
Bad Debts	6101		
Cash & Trade Discounts	6102		-
Amounts Paid to Another for Services Jointly Provided	6139		
Citions (Elizabeth)	6199		
Other (Explain):	TOTAL		-

Line 47 – Power	I.D.	Amount
Bad Debts	4901	
Cash & Trade Discounts	4902	
Interstate & Foreign Sales	4904	
Amounts Paid to Another for Services Jointly Provide	0.0000000000000000000000000000000000000	
Amounts Expend. to Improve Consumer's Efficiency of Energy	4942	
Low Density/Wholesale Power Costs	4947	
Other (Explain):	4999	
	TOTAL	
Line 48 - Gas Distribution; Telegraph	I.D.	Amount
Bad Debts	2601	
Cash & Trade Discounts	2602	
Interstate & Foreign Sales	2604	
Amounts Paid to Another for Services Jointly Provider	d 2639	
Other (Explain):	2699	
	TOTAL	
Line 49 - Motor Transportation; Railroad	I.D.	Amount
Bad Debts	0801	
Cash & Trade Discounts	0802	
interstate & Foreign Sales	0804	
Amounts Paid to Another for Services Jointly Provide		
Other (Explain)	0899	
As the Coulomb	TOTAL	
Line 50 Union Transport day 10 or 1	1	A
Line 50 - Urban Transportation; Vessels	I.D.	Amount
Bad Debts	1201	
Cash & Trade Discounts	1202	
Interstate & Foreign Sales	1204	
Amounts Paid to Another for Services Jointly Provide		
Other (Explain):	1299	
	TOTAL	
Line 51 - Other Public Service Business	I.D.	Amount
Bad Debts	1301	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Cash & Trade Discounts	1302	
Interstate & Foreign Sales	1304	
Amounts Paid to Another for Services Jointly Provide	d 1339	
Other (Explain):	1399	
	TOTAL	
Line 52 - Tobacco Products	LD.	Amount
Interstate & Foreign Sales	2004	Panount
Sales to U.S. Government	2018	
Returned/Destroyed Goods	2043	
Other (Explain):	2099	
The state of the s	TOTAL	
Line 53 - Refuse Collection	LD.	Amount
		Amount
Bad Debts	6401	
Sales to U.S. Government	6418	
Sales to Other Refuse/Solid Waste Collectors	6445	
Other (Explain):	6499	
	TOTAL	
Line 54 - Petroleum Tax	I.D.	Amount
	5746	
Petroleum Products Exported Out of State	5799	
Petroleum Products Exported Out of State Other (Explain):	5799 TOTAL	
Petroleum Products Exported Out of State	-	Amount





Exercise Three

Smith's Landscaping had the following income for the month of July 2002:

Installing landscaping	\$ 6,978.77
Mowing lawns	\$ 2,000.00
Pruning trees & shrubs	\$ 500.00
Hedge trimming	\$ 500.00
Sale of trees	<u>\$ 619.84</u>
Total	\$ 10,598.61

All of Smith's services were provided to the end consumer.

Smith's purchased \$478.77 worth of shrubs for the landscape installation on which they paid retail sales tax.

Smith's purchased a new edge trimmer for \$300 in Oregon. No retail sales tax was paid.

Smith's sold \$619.84 worth of trees to ABC Construction, who provided a resale certificate.

Prepare a Combined Excise Tax Return for Smith's. Smith's work was all done in the unincorporated area of Pierce County, code 2727, within the Public Transportation Benefit Area (PTBA) and Regional Transit Authority (RTA) areas.



MAIL TO: State of Washington Department of Revenue PO Box 34051 Seattle, WA 98124-1051

COMBINED EXCISE TAX RETURN

ONLY Fill in Box if Amended Return Information Attached

02

Exercise Three

Smith, Jane	EG NO 600 - 600 - 600
FM PLANE Smith's Land	scapina
TREET ADDRESS 456 State	Street
ITY, STATE ZIP Tacoma, WA	98444

No. 1 Extracting 2 Shughter Ento Flour; II	s? Dusiness is appropriate box and no Tax Classification Extracting for Hire treet Proc. Perior Mean We	te address ci	hanges abo	g atthess 🗆	both	E	Business close	d7 C] Date	closed		_ See note sect	lor. pg 2
Une No. 1 Extracting 2 Sloughter F 10 Travel Ager	Tax Classification Extracting for Hire			ove.									
1 Extracting 2 Staughter E ento Flour, R	Extracting for Hire		Carte					STATE	BUSINESS	AND	occi	JPATION T	'ΑΧ
2 Slaughter, E ento Flour, R	The second secon		Code	Gross Amour	nt		2 Deductions from Pg. 3 &		Column 3 exable Amount	t	Col. 4 Rate	Column 5 Tax Due	
2 Travel Ager	Indials Deven Devices Make this		16								.00484		
3 Travel Ager Brokers, Ste	law Seafood, Soybean & Co	ise: Mfg Wheat anola Proc	30								.00138		
100000000000000000000000000000000000000	t ConvTour Operators; Int.		28								.00275		
4 Insurance	Agents; Insurance Brok	ers Commis	14								00484		
5 Manuf Fresh	Fruit and Veg. Split or Pro Drug Warehousing. Mtg Di	c Dried Peas; ery Products	21								00138		
	for Hire, Printing and I		10				0.01		2.0.07		00484		
7 Manufactu	ring		07				4314.1		110%		00484		
B Royalties.	Child Care		80								00484		
9 Wholesali	A Representation of the second second		03	619	84				619	84	.00484	.3	OC
10 Warehouse Construction	g: Rwdo & TV Broadcasting C Government Contracting	Public Road	11	175-116-5					NGAVER		.00484		8835
11 Public or h	Vonprofit Hospitals		55								.015		
12 Cleanup of I	fladioactive Waste for US C rail Remedial Action	iov't	83								.00471		
13 Service &	Other Activities		04								.015		
14 Retailing o	f Interstate Transportati	ion Equip	19								.00484		-
15 Retailing	100	1100	02	9,978	77			(9,978	77	00471	47	00
16 Retail Sal	SALES MUST BE THE es (also complete local Deferred Sales Tax (also	tax section iI	01 05	9,978	77		AND USE 478 articles used by 8			00	065	6/7	50
1.0040.683		EDALLO HO	1	000		On which	no Washington s		ATE SALES	& US		637	00
Local Sales	Tax (Enter applicab mount must be the san code Taxable Am	le rate of ta te as line 16.	ix)	Code	45 Co.	N M	20 20 22 2	# 10 10 10 10 10 10 10 10 10 10 10 10 10 1	 5 % Penalty 10% Penalty 20% Penalty If the due day 	Asses Asses Assess fe falls	sed After sed After sed After (on a we	August 25, 200 August 26, 200 September 30, October 31, 200 ekend or legal	2 2002 2 holiday
19 20 21 22	3					▶ Th/s ▶ Plea	se fill in this to return must se make chec	be mailed, ok or money		s active	onically. Washin	the next build see note section gton State	
TOTAL TAXABLE	9,500		TOTAL		50		assistance. C	11 (800) 647					
	Articles must be the s					▶ Ph.	253	622-	0000	_	Date _	8/5/0	2
	ode Value of Arti	icles L	ocal Rate	Tax Due City or 0	Co.	Line No.		Ite	m			VIII TOTA	LS
ine continu C		100	.019	5	70	29	Total All Tax	Due from no	ge 1			912	40
No. Location C	7 3/20	00				6.0	1 mm 1 m 1 mm					1 1 fee	100
No. Location C 23 272	1 300	00			9	30	Total All Tax	Due from pa	ge 2				-
No. Location C 23 272 24 25		00				30	Total All Tax Rental Car T			ddend	um)		
23 272 24 25 TOTAL VALUE					70	31	Rental Car T	ax (attach R	ental Car Tax A	ddend	um)	919	WD.
23 272 24 25 TOTAL VALUE OF ARTICLES	300	00	TOTAL	5	70	31 32	Rental Car T Subtotal (add	ax (attach Ri d lines 29-31	ental Car Tax A		um)	912	40
Ine Location Co. 23 272 24 25 TOTAL VALUE OF ARTICLES Ine Tax No. Classifica	300 Gode Taxable	Amount		5 Tax Due	70	31 32 33	Rental Car T Subtotal (add Credit (from	ax (attach Ro d lines 29-31) page 2, secti	ental Car Tax A) on VII, total cre		um)	912	40
Ine Location C No. 272 23 272 24 25 TOTAL VALUE OF ARTICLES Ine Tax No. Classifica	300	00	TOTAL	5 Tax Due	70	31 32 33 34	Rental Car T Subtotal (add Credit (from Subtotal (sub	ax (attach Ri d lines 29-31 page 2, secti btract line 33	ental Car Tax A) on VII, total cre from line 32)	edit)	m.e.	912 25 887	40
23 272 24 25 TOTAL VALUE OF ARTICLES Ine No. Classifica 26 Region Train	tion Code Taxable	Amount	TOTAL Rate	5 Tax Due		31 32 33	Rental Car T Subtotal (add Credit (from	ax (attach Ri d lines 29-31 page 2, secti btract line 33	ental Car Tax A) on VII, total cre from line 32)	edit)		912 25 887	40

88740



IV LODGING TAXES

	TRANSIENT	RENTAL INCOME	INFORMATION	(enter location code	and income only)	Code 47
Line No.	Location Code	Income	Location Code	Income	Location Code	Income
37						
38						

C	ONVENTION AN	ND TRADE CENT	ER TAX	Code 48
Line No.	Location Code	Taxable Amount	Rate	Tax Due
39				
40		- 3		
41				

TOTAL CONVENTION & TRADE CENTER TAX

	SPECIAL	HOTEL/MOTEL T.	AX	Code 70
Line No.	Location Code	Taxable Amount	Rate	Tax Due
42				
43				
44				

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3" Taxable Amount	Col. 4 Rate	Column 5 Tax Due
45	Water Distribution	60			9 9	.05029	
46	Sewer Collection	81				.03852	
47	Power	49				.03873	
48	Gas Distribution; Telegraph	26				03852	
49	Motor Transportation; Railroad; Railroad Car	08				01926	
50	Urban Transportation; Vessels Under 65 ft	12				.00642	
51	Other Public Service Business	13				01926	

VI OTHER TAXES

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
52	Tobacco Products	20				1.2942	
53	Refuse Collection	64				.036	
54	Petroleum Tax	57	Temporarily	.005	1,500,000		
55	Hazardous Substance	65				.007	
56	Intermediate Care Facilities for the Mentally Retarded (IMR)	79				.06	

Deductions taken but not itemized on page 4 will be disallowed.

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
57	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:		\$30.00	
58	Syrup Tax	54	Number of Gallons (whole numbers only)	1	\$1.00	
59	State Enhanced 911 Tax	93	Number of Taxable Switched Access Lines:		20	

PLEASE NOTE: If you do not have deductions, do not return pages 3 and 4. If you have deductions, complete and return pages 3 and 4.

NEED HELP?

Internet Assistance - Go to DOR's home page at http://dor.wa.gov

- Click on FORMS to access forms including the Local City and/or County Sales and Use Tax Supplement, and other tax-related forms.
- . Under Tax Topics, click on BUSINESS for answers to frequently asked questions and business closure information. Under PUBLICATIONS, the Business Tax Guide link provides tax return information and instructions, and the Filling Your Tax Return link provides penalty waiver information.
- . To update your account information or to close your account with the Department of Revenue, click on DOR SERVICES, then Business Information Update.

Telephone Assistance

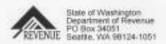
- Call the Department of Revenue office nearest you or (800) 647-7706.
- To file a No Business Activity return by telephone, call (800) 647-7706.
 Enter code 111 and follow these steps: 1) Enter your 9-digit registration number; 2) Verify the number entered, 3) Enter 3,
 4) Respond to pre-recorded questions to file your return over the telephone. Do not mail paper return back to the department.
- · For penalty waiver criteria information, call (800) 334-8969 and enter code 429.
- For business closure information, call (800) 334-8969 and enter code 430.

For tax assistance, visit http://dor.wa.gov.or.cail (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985. (Add lines 52-59)

TOTAL OTHER TAXES

Line No.	Credit Classification	Credit LD.	Amount	
60	Multiple Activities Tax Credit (attach Schedule C)	800		
61	High Technology Credit (attach Research & Development Credit Affidavit)	830		
62	Manufacturing Software; Programming Rural Employment 880 Credit	860		
63	Help Desk Services B&O Credit	865		. ,
64	Alternatives to Field Burning B&O Credit	875		
65	International Services Credit	855		
66	Small Business B&O Tax Credit (see table enclosed)	815	25	00
67	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870		
68	Bad Debt Tax Credit (attach Schedule 8)	801		
69	Hazardous Substance	805		
70	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880		
71	Other Credits (attach appropriate documents)	810	-	
-	TOTAL CREDIT (transfer to page 1, line	9 33)	2.5	00





JULY 2002 DEDUCTION DETAIL



07

- . If you do not have deductions, do not return pages 3 and 4.
- . Deductions taken on the Combined Excise Tax Return, but not itemized on this form will be disallowed.
- · Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding tax classification on your return in the deduction column.

If Completing, Fill out Name, Registration Number and Attach to Combined Excise Tax Return.

Name Smith's Land:		7
Line 1 - Extracting, Extracting for Hire Bad Debts	1.D. 1601	Amount
Cash & Trade Discounts	1602	
230717111077771077117	1602	
Other (Explain):	OTAL	
Line 2 - Slaughter, Break Processing	I.D.	Amount
Bad Debts	3001	Amount
Cash & Trade Discounts	3002	
Other (Explain)	3099	
	DTAL	
Line 3 - Travel Agent Com; Inti Charter	I.D.	Amount
Bad Debts	2801	remount
Cash & Trade Discounts	2802	
Other (Explain):	2899	
streament and a second	OTAL	
Line 4 - Insurance Agents; Insurance	LD.	Amount
Bad Debts	1401	
Other (Explain):	1499	
ASSOCIATION OF THE PROPERTY OF	DTAL	
Line 5 - Manufacturing Fresh Fruits and	I.D.	Amount
Bad Debts	2101	
Cash & Trade Discounts	2102	
Freight on Out-of-State Deliveries	2103	
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only)	2104	
Advances Reimbursements, Rtms & Allowances	2107	
Other (Explain):	2199	
T	DTAL	
Line 6 - Processing for Hire; Printing and	I.D.	Amount
Bad Debts	1001	
Cash & Trade Discounts	1002	
Freight on Out-of-State Deliveries	1003	
Advances Reimbursements; Rtms & Allowances	1007	
Other (Explain):	1099	
	OTAL	
Line 7 - Manufacturing	I.D.	Amount
Bad Debts	0701	
Cash & Trade Discounts	0702	
Freight on Out-of-State Deliveries	0703	
Advances Reimbursements; Rtms & Allowances	0707	
Other (Explain):	0799	
	DTAL	
Line 8 – Royalties; Child Care	I.D.	Amount
Bad Debts	8001	
Cash & Trade Discounts	8002	
	- TENESTER	
Advances Reimbursements; Rtms & Allowances Other (Explain):	8099	

Registration No. 600 - 60		70000
Line 9 - Wholesaling	I.D.	Amount
Bad Debts	0301	
Cash & Trade Discounts	0302	
Interstate & Foreign Sales	0304	
Motor Vehicle Fuel Tax	0305	
Casual Sales, Accommodation Sales	0306	
Advances Reimbursements, Rtrns & Allowances	0307	
No Local Activity	0308	
Other (Explain):	0399	
	OTAL	
Line 10 – Warehousing; Radio & TV	I.D.	Amount
Bad Debts	1101	
Cash & Trade Discounts	1102	
Interstate & Foreign Sales	1104	
Advances Reimbursements, Rtms & Allowances	1107	
Radio/TV Advertising	1109	
Other (Explain):	1199	
Т	OTAL	100000000000000000000000000000000000000
Line 11 - Public or Nonprofit Hospitals	1.D.	Amount
Bad Debts	5501	
Cash & Trade Discounts	5502	
Advances Reimbursements; Rtms & Allowances	5507	
Other (Explain):	5599	
	OTAL	
Line 12 - Cleanup of Radioactive Waste	I.D.	Amount
Bad Debts	8301	
Cash & Trade Discounts	8302	
Interstate & Foreign Sales	8304	
Advances Reimbursements; Rtms & Allowances	8307	
Other (Explain):	8399	
	OTAL	
Line 13 - Service & Other Activities	I.D.	Amount
Bad Debts	0401	
Cash & Trade Discounts	0402	
Interstate & Foreign Sales	0404	
Advances Reimbursements; Rtms & Allowances	0407	
	12022	
Gambling, Prize; Cash Pay-Outs	0410	
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees, Dues; Contributions	0411	
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations	0411	
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities	0411 0412 0416	
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees, Dues, Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain):	0411 0412 0416 0499	
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees, Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistio/Cultural Activities Other (Explain):	0411 0412 0416 0499 OTAL	
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): T: Line 14 - Retailing of Interstate Transport	0411 0412 0416 0499 OTAL	Amount
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): The 14 - Retailing of Interstate Transport Bad Debts	0411 0412 0416 0499 OTAL I.D.	Amount
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistio/Cultural Activities Other (Explain): The 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts	0411 0412 0416 0499 OTAL I.D. 1901	Amount
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees; Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistio/Cultural Activities Other (Explain): T. Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales	0411 0412 0416 0499 OTAL I.D.	Amount
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees, Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): The Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances	0411 0412 0416 0499 OTAL I.D. 1901	Amount
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees, Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): T Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements; Rtms & Allowances Consignment Sales	0411 0412 0416 0499 OTAL I.D. 1901 1902	Amount
Gambling, Prize; Cash Pay-Outs Certain Initiation Fees, Dues; Contributions Interest on Certain Invest/Loan/Obligations Artistic/Cultural Activities Other (Explain): The Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements; Rtms & Allowances	0411 0412 0416 0499 OTAL I.D. 1901 1902 1904 1907	Amount



TOTAL

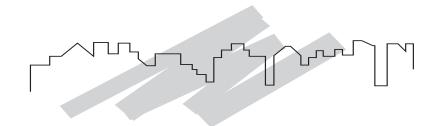


Not all deductions are allowable from both Retailing and Retail Sales Tax.

Line 15 – Retailing (B&O)	I.D.	Amount	1
Bad Debts	0201	The Market	
Cash & Trade Discounts	0202		
Interstate & Foreign Sales	0204		
Motor Vehicle Fuel Tax	0205		
Advances Reimbursements; Rtrns & Allowances	0207		
No Local Activity	0208		
Casual Sales; Accommodation Sales	0213		
Tax in Gross	0214		
Consignment Sales	0215		
Artistio/Cultural Activities	0216		
Presc. Drugs Sold by Pub. OpenNonprofit Hospitals	0217		
Other (Explain):	0299		
	OTAL		
Line 16 - Retail Sales Tax	I.D.	Amount	
Bad Debts	0101		
Cash & Trade Discounts	0102		
Interstate & Foreign Sales	0104		
Tax in Gross	0114		
Sales to U.S. Government	0118		
Motor Vehicle Fuel Sales	0119		
Prescription Drugs/Hearing Aids/Lenses/etc	0121		
Exempt Food Sales	0122		
Qualified Nonresident Sales	0123		
Trade-in Allowance	0124		
Newspapers	0125		
Certain Network Telephone Service	0126		
Sales to Indians with Delivery on the Reservation	0128		
Sales of Feed to Fish Farmers	0129		
Taxable Amount for Tax Paid at Source	0130	478	7
Returns & Allowances	0131	4 10	-
Sales to Nonprofit Organizations of Artistic/Cultural Art			
Objects for Displays	0132		
Ride-Sharing Vans	0134		
Purebred Livestock for Breeding	0135		
Tax Deferral/Investment Certificate No	0136		
Sale of Manufacturing Mach/Equip; Install Labor	0156		
Direct Pay Permits	0170		
Other (Explain):	0199	100000	
And the second s	OTAL	478	77
Line 45 - Water Distribution	I.D.	Amount	100
Bad Debts	6001		
Cash & Trade Discounts	6002		
Interstate & Foreign Sales	6004		
Amounts Paid to Another for Services Jointly Provided	6039		
Amounts Received by Nonprofit Water Association for Capital Projects Amounts Derived From Distribution of Water	6040		
Through Irrigation Systems	6041		
Conservation Expenditures	6057		
Reclaimed Water	6058		
Other (Explain):	6099		
1	OTAL		
Line 46 - Sewer Collection	I.D.	Amount	0.1
	6101		
Bad Debts			
CONTRACTOR OF THE PROPERTY OF	6102		
Cash & Trade Discounts	6102 6139		
Bad Debts Cash & Trade Discounts Amounts Paid to Another for Services Jointly Provided Other (Explain):			

Line 47 - Power	LD.	Amount
Bad Debts	4901	- Committee
Cash & Trade Discounts	4902	
Interstate & Foreign Sales	4904	
Amounts Paid to Another for Services Jointly Provided	4939	
Amounts Expend. to improve Consumer's Efficiency of Energy	4942	
Low Density/Wholesale Power Costs	4947	
Other (Explain):	4999	
7	TOTAL	
Line 48 - Gas Distribution; Telegraph	LD.	Amount
Bad Debts	2601	
Cash & Trade Discounts	2602	
Interstate & Foreign Sales	2604	
Amounts Paid to Another for Services Jointly Provided		
Other (Explain)	2699	
	OTAL	
Line 49 - Motor Transportation; Railroad	I.D.	Amount
Bad Debts	0801	Amount
Cash & Trade Discounts	0802	
1212 E. S. C. T. S. C.		
Interstate & Foreign Sales	0804	
Amounts Paid to Another for Services Jointly Provided	0839	
Other (Explain):	0899	
	OTAL	
Line 50 - Urban Transportation; Vessels	I.D.	Amount
Bad Debts	1201	
Cash & Trade Discounts	1202	
Interstate & Foreign Sales	1204	
Amounts Paid to Another for Services Jointly Provided	1239	
Other (Explain):	1299	
Т	OTAL	
Line 51 - Other Public Service Business	LD.	Amount
Bad Debts	1301	
Cash & Trade Discounts	1302	
Interstate & Foreign Sales	1304	
	1339	
Amounts Paid to Another for Services Jointly Provided	7.000	
Amounts Paid to Another for Services Jointly Provided Other (Explain):	1399	
Amounts Paid to Another for Services Jointly Provided Other (Explain):	1399 OTAL	
Amounts Paid to Another for Services Jointly Provided Other (Explain): T Line 52 - Tobacco Products	1399 OTAL	Amount
Amounts Paid to Another for Services Jointly Provided Other (Explain). T Line 52 - Tobacco Products Interstate & Foreign Sales	1399 OTAL I.D. 2004	Amount
Amounts Paid to Another for Services Jointly Provided Other (Explain). T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government	1399 OTAL I.D. 2004 2018	Amount
Amounts Paid to Another for Services Jointly Provided Other (Explain). T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government, Returned/Destroyed Goods	1399 OTAL LD. 2004 2018 2043	Amount
Amounts Paid to Another for Services Jointly Provided Other (Explain): T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain):	1399 OTAL I.D. 2004 2018 2043 2099	Amount
Amounts Paid to Another for Services Jointly Provided Other (Explain): T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain):	1399 OTAL LD. 2004 2018 2043	Amount
Amounts Paid to Another for Services Jointly Provided Other (Explain): T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain): T	1399 OTAL I.D. 2004 2018 2043 2099	Amount
Amounts Paid to Another for Services Jointly Provided Other (Explain): T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain):	1399 OTAL I.D. 2004 2018 2043 2099 OTAL	
Amounts Paid to Another for Services Jointly Provided Other (Explain) T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain) T Line 53 - Refuse Collection Bad Debts	1399 OTAL I.D. 2004 2018 2043 2099 OTAL I.D.	
Amounts Paid to Another for Services Jointly Provided Other (Explain): T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government, Réturned/Destroyed Goods Other (Explain): T Line 53 - Refuse Collection Bad Debts Sales to U.S. Government	1399 OTAL LD. 2004 2018 2043 2099 OTAL LD. 6401	
Ameunts Paid to Another for Services Jointly Provided Other (Explain). T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain). T Line 53 - Refuse Collection Bad Debts Sales to U.S. Government Sales to U.S. Government	1399 OTAL I.D. 2004 2018 2043 2099 OTAL I.D. 6401 6418	
Amounts Paid to Another for Services Jointly Provided Other (Explain). T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain). T Line 53 - Refuse Collection Bad Debts Sales to U.S. Government Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain).	1399 OTAL I.D. 2004 2018 2043 2099 OTAL I.D. 6401 6418 6445	
Amounts Paid to Another for Services Jointly Provided Other (Explain). T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain) T Line 53 - Refuse Collection Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain)	1399 OTAL LD. 2004 2018 2043 2099 OTAL LD. 6401 6418 6445 6499	
Amounts Paid to Another for Services Jointly Provided Other (Explain). T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain) T Line 53 - Refuse Collection Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain) T Line 54 - Petroleum Tax	1399 OTAL I.D. 2004 2018 2043 2099 OTAL I.D. 6401 6418 6445 6499 OTAL I.D.	Amount
Amounts Paid to Another for Services Jointly Provided Other (Explain): T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain): T Line 53 - Refuse Collection Bad Debts Sales to U.S. Government Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain): T Line 54 - Petroleum Tax Petroleum Products Exported Out of State	1399 OTAL I.D. 2004 2018 2043 2099 OTAL I.D. 6401 6418 6445 6499 OTAL I.D. 5746	Amount
Ameunts Paid to Another for Services Jointly Provided Other (Explain). T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain). T Line 53 - Refuse Collection Bad Debts Sales to U.S. Government Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain). T Line 54 - Petroleum Tax Petroleum Products Exported Out of State Other (Explain):	1399 OTAL LD. 2004 2018 2043 2099 OTAL LD. 6401 6418 6445 6499 OTAL LD. 5746 5799	Amount
Amounts Paid to Another for Services Jointly Provided Other (Explain). T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain). T Line 53 - Refuse Collection Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain). T Line 54 - Petroleum Tax Petroleum Products Exported Out of State Other (Explain):	1399 OTAL LD. 2004 2018 2043 2099 OTAL LD. 6401 6418 6445 6499 OTAL LD. 5746 5799	Amount
Ameunts Paid to Another for Services Jointly Provided Other (Explain). T Line 52 - Tobacco Products Interstate & Foreign Sales Sales to U.S. Government Returned/Destroyed Goods Other (Explain). T Line 53 - Refuse Collection Bad Debts Sales to U.S. Government Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain). T Line 54 - Petroleum Tax Petroleum Products Exported Out of State Other (Explain):	1399 OTAL LD. 2004 2018 2043 2099 OTAL LD. 6401 6418 6445 6499 OTAL LD. 5746 5799	Amount





Exercise Four

Cindy's Helmet Manufacturing, Inc. had the following information for Q2/02:

Sales of helmets to Washington retail dealers who provided resale certificates

\$20,041.32

Sales of helmets to retail dealers outside Washington who provided resale certificates \$20,867.77

All of Cindy's helmets were manufactured in Washington. Prepare a Combined Excise Tax Return for Cindy's Helmet Manufacturing, Inc.



MAIL TO: State of Washington
Department of Revenue
PO Box 34054
Seattle: WA 98124-1054 APR - MAY - JUN 2002 COMBINED EXCISE TAX RETURN

ONLY Fill in Box if Amended Return Information Attached

02

	TXERCISE FOUR NAME						-600- ring	600						
	ess Changes?		businesis location		ng address 🗆	both	8	usiness clo					See cote se	edion, pg
Line			ssification	Code	Column I	133		2 Deductio	ons"	ATE BUSINES Column 3	S AN	Col. 4	UPATION Column	AX
No.	Extracting, Ext			16	Gross Amoun	t	Total	a from Pg.	184	Taxable Amou	int	00484	Tax Du	0
2			rish Meat-Whise, Milg Wheat Soybean & Canola Proc			-					-	00138		+
3	Travel Agent Cor	n/Tour O	Soybean & Canola Proc perators: Intl Charter Frieght	28		+			-		-	-		-
4	Brokers, Stevedo	_	rance Brokers Commis	14		+			+-		+-	00275		-
5			g. Split or Proc Dried Peas, using. Why Dwiry Products	21		+					+	00484		-
6			ining and Publishing	10		+			-		+-	00138		+
7	Manufacturing			07	40,909	09				40,909	09	00484	198	00
8	Royalties, Chir	d Care		80		1				10, 10 1		00484	1.0	
9	Wholesaling			03	40,909	09	20,	867	77	20,041	32	00484	97	00
10	Construction, Go	vernment	Broadcasting, Public Road Contracting	11	-1020-0115-010			90205		Contract of		00484	1190	
11	Public or None		apitals /aste for US Gov/t	55		-					_	.015		
12	Environmental R	emedial A	Action	83								.00471		
13	Service & Other	-	ransportation Equip	19		-			-		-	.015		-
15	Retaing	in Starter	ransporsation adulp	02		1					+	.00484		-
-		UNTSF	OR RETAILING AND		eductions taken but r	not item	ized on p	ages 3 and	4 will be	disallowed. TOT	AL BS	O TAX		
-			ST BE THE SAME +	-		_		AND US	-			o mar		
16	Contraction of the Contraction o		plete local tax section III	01	22.50.75.00							.065		
17	Use Tax/Defer		es Tax (also complete	05						er as a consumer tax has been paid		.065		
						12				AL STATE SALE	0 8 110	ETAV	295	00
П		_	ND/OR COUNTY S	_	AND USE TAX	L		JULY 200	_			TO VICTOR OF THE PARTY OF THE P	Y 31, 2002	
			applicable rate of ta be the same as line 16, of		Code	45	5 1	7 1 7	F. 8	LUE			fter July 31, 2	
Line	Location Code			ocal Rat		-	+ 1	7 10 1	10	10% Pen	alty Ass	essed After	September 3, 2 September 30,	2002
18	Lucason oud	-	asaure runount L.	onen man	a lax pae dig or	00.	H E			If the due d	late falls	on a week	end or legal ho	oliday.
19							13.3	- 11 11					e next busines	
20										ou had no business a ailed, unless filed e			ote section, pa	ge 2)
21							▶ Plea	ase make o	check or	money order payab	ble to th	e Washin	gton	
22										Revenue. Do not 9 00) 647-7706.	end cas	sh or coin	8.	
	TAXABLE			TOTAL			12	nature	On	lie gon	00	CF	A	
Loc	al Use Tax/De	ferred	Sales Tax (Enter appli	cable ra	nte of tax) Code	46	▶ Ph.	(42	962	2-0000		Date	7/5/02	
	al Value of Article	es must	be the same as line 17, o	olumn 1	Gross Amount		Line			127 (17)	_			
No.	Location Code	V	alue of Articles Lo	ocal Rati	Tax Due City or C	0.	No.	-		Item		_	VIII TOTA	
23							29		1	from page 1	_	-	295	00
24	-					_	30			from page 2				-
25	TAL VALUE					-	31	-		ttach Rental Car Tax	Addend	um)	205	-
	ARTICLES			TOTAL			32	Subtotal (endit.	_	295	00
Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due		33	-		2, section VII, total o line 33 from line 32)	reury		102	00
26	Region Transit	89		.00		\neg	35	-		plicable *	Me	trust 600	183	-
27	Authority (RTA) King County	90				\dashv	36	Interest	71 - 101		-	-		-
	Foot A Bev			.00		-	-	-	AMOUN	VT OWED (add line	es 34 - 1	36)	183	00
28	Litter Tax	36		.00015	, L	_			-		CE16C		100	-

IV LODGING TAXES

	TRANSIENT F	RENTAL INCOM	E INFORMATION	(enter location cod	de and income only)	Code 47
Line No.	Location Code	Income	Location Code	Income	Location Code	Income
37						
38						

C	ONVENTION A	ND TRADE CENT	ER TAX	Code 48
Line No.	Location Code	Taxable Amount	Rate	Tax Due
39				
40				
41				
41	TOTAL CONVEN	TION & TRADE CEN	TER TAX	

	SPECIAL	HOTEL/MOTEL T	AX	Code 70
Line No.	Location Code	Taxable Amount	Rate	Tax Due
42				
43				
44				

V STATE PUBLIC UTILITY TAX

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
45	Water Distribution	60				05029	
46	Sewer Collection	61				.03852	
47	Power	49				.03873	
48	Gas Distribution; Telegraph	26				.03852	
49	Motor Transportation; Railroad, Railroad Car	08				.01926	
50	Urban Transportation; Vessels Under 65 ft	12				.00642	
51	Other Public Service Business	13				01926	

VI OTHER TAXES

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
52	Tobecco Products	20				1.2942	
53	Refuse Collection	64				.036	
54	Petroleum Tax	57	Temporarily	Not Due - Fund Limit R	eached	.005	
55	Hazardous Substance	65				.007	
56	Intermediate Care Facilities for the Mentally Retarded (MR)	79			DIE TOTAL	.06	

Deductions taken but not itemized on page 4 will be disallowed.

Line No.	Tax Classification	Code	Hem	Quantity Sold Ra	te	Tax Due
57	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:	\$3	0.00	
58	Syrup Tax	54	Number of Gallons (whole numbers only):		1.00	
59	State Enhanced 911 Tax	93	Number of Taxable Switched Access Lines:		.20	
				TOTAL OTHER TAX	ES	

PLEASE NOTE:
If you do not have deductions, do not return pages 3 and 4.
If you have deductions, complete and return pages 3 and 4. **NEED HELP?**

Internet Assistance – Go to DOR's home page at http://dor.wa.gov • Click on FORMS to access forms including the Local City and/or County Sales and Use Tax Supplement, and other tax-related forms.

Under Tax Topics, click on BUSINESS for answers to Order Fax Fopics, click on BUSINESS for answers to frequently asked questions and business closure information. The Business Tax Guide link provides tax return information and instructions, and the Filling Your Tax Raturn link provides penalty weiver information. To update your account information or to close your account with the Department of Revenue, click on DOR SERVICES, then Business Information Update.

Telephone Assistance

• Call the Department of Revenue office nearest you or (800) 647-7706.

To file a No Business Activity return by telephone, call (800) 547-7706. Enter code 111 and follow these steps: 1) Enter your 9-digit registration number; 2) Verify the number entered; 3) Enter 3, 4) Respond to pre-recorded questions to file your return over the telephone. Do not mail paper return back to the department.

For penalty waiver criteria information, call (800) 334-8969 and enter code 429.
 For business closure information, call (800) 334-8969.

and enter code 430.

For tax assistance, visit http://dor.wa.gov or cail (800) 647-7705.

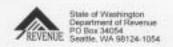
To inquire about the availability of this document in an alternate format for the visually impaired, please cail (360) 485-2342.

Teletype (TTY) users may call (800) 451-7985.

VII CREDITS

(Add lines 52-59)

Line No.	Credit Classification	Credit I.D.	Amount	
60	Multiple Activities Tax Credit (attach Schedule C)	800	97	00
61	High Technology Credit (attach Research & Development Credit Affidavit)	830		
62	Manufacturing Software, Programming Rural Employment B&O Credit	860		
63	Help Desk Services B&O Credit	865		
64	Alternatives to Field Burning B&O Credit	875		
65	International Services Credit	855		
66	Small Business B&O Tax Credit (see table enclosed)	815	15	00
67	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870		
68	Bad Debt Tax Credit (attach Schedule B)	801		
69	Hazardous Substance	805		
70	Public Utility Tax Credit for Billing Discourts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880		
71	Other Credits (attach appropriate documents)	810		
	TOTAL CREDIT (transfer to page 1, line	e 33)	112	00



APR - MAY - JUN 2002 DEDUCTION DETAIL

Q2

. Deductions taken on the Combined Excise Tax Return, but not itemized on this form will be disallowed.

· Report deductions under the heading that corresponds to your reporting activity.

 Transfer the total amount of each deduction from this form to the corresponding tax classification on your return in the deduction column.

If Completing, Fill out Name, Registration Number and Attach to Combined Excise Tax Return.

	I.D.	Amount
Bad Debts	1601	
Cash & Trade Discounts	1602	
Other (Explain):	1699	
T	OTAL	
Line 2 - Slaughter, Break Processing	I.D.	Amount
Bad Debts	3001	
Cash & Trade Discounts	3002	
Other (Explain):	3099	
T	OTAL	
Line 3 - Travel Agent Com; Intl Charter	LD.	Amount
Bad Debts	2801	
Cash & Trade Discounts	2802	
Other (Explain):	2899	
TO	OTAL	
Line 4 - Insurance Agents; Insurance	LD.	Amount
Bad Debts	1401	100000
Other (Explain):	1499	
TO	OTAL	
Line 5 - Manufacturing Fresh Fruits and	I.D.	Amount
Bad Debts	2101	
Cash & Trade Discounts	2102	
Freight on Out-of-State Deliveries	2103	
Interstate & Foreign Sales (Use for Prescription Orug Warehousing only)	2104	
Advances Reimbursements: Rtms & Allowances	2107	
Other (Explain):	2199	
	OTAL	
Line 6 - Processing for Hire; Printing and	LD.	Amount
Bad Debts	1001	Penicuna
Cash & Trade Discounts	1002	
Freight on Out-of-State Deliveries	1003	
A MONTH OF THE PARTY OF THE PAR	1007	
Advances Reimbursements; Rtms & Allowances	1099	
Other (Explain):	JATO	
Other (Explain):	LD.	Amount
Other (Explain): To Line 7 - Manufacturing		Amount
Other (Explain): TO Line 7 - Manufacturing Bad Debts	I.D.	Amount
Other (Explain): To Line 7 - Manufacturing Bad Debts Cash & Trade Discounts	I.D. 0701	Amount
Other (Explain): To Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries	D. 0701 0702	Amount
Other (Explain): To Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtrns & Allowances	LD. 0701 0702 0703	Amount
Other (Explain): To Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtms & Allowances Other (Explain):	0701 0702 0703 0707	Amount
Other (Explain): To Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtrns & Allowances Other (Explain):	0701 0702 0703 0707 0799	Amount
Line 7 – Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtrns & Allowances Other (Explain):	0701 0702 0703 0707 0799	
Other (Explain): To Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements, Rtrns & Allowances Other (Explain): To Line 8 - Royalties; Child Care	DTAL I.D.	
Other (Explain): To Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances Other (Explain): To Line 8 - Royalties; Child Care Bad Debts	0701 0702 0703 0707 0799 DTAL I.D. 8001	
Other (Explain): To Line 7 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements; Rtms & Allowances Other (Explain): To Line 8 - Royalties; Child Care Bad Debts Cash & Trade Discounts	D. 0701 0702 0703 0707 0799 DTAL LD. 8001 8002	

Registration No. 600 _ 60	00	600)_
Line 9 - Wholesaling	LD.	Amount	
Bad Debts	0301		
Cash & Trade Discounts	0302		
Interstate & Foreign Sales	0304	20,867	7
Motor Vehicle Fuel Tax	0305	,	Γ.
Casual Sales; Accommodation Sales	0306		
Advances Reimbursements, Rtms & Allowances	0307		
No Local Activity	0308		
Other (Explain):	0399		
T	OTAL	20,867	77
Line 10 - Warehousing; Radio & TV	I.D.	Amount	
Bad Debts	1101		
Cash & Trade Discounts	1102		
Interstate & Foreign Sales	1104		
Advances Reimbursements, Rtms & Allowances	1107		
Radio/TV Advertising	1109		
Other (Explain):	1199		
Ti	OTAL		
Line 11 - Public or Nonprofit Hospitals	I.D.	Amount	
Bad Debts	5501	- Allouis	
Cash & Trade Discounts	5602		
Advances Reimbursements; Rtms & Allowances	5507		
Other (Explain):	5599		
	OTAL		
Line 12 - Cleanup of Radioactive Waste	1.D.	Amount	
Bad Debts	8301		$\overline{}$
Cash & Trade Discounts	8302		
Interstate & Foreign Sales	8304		
Advances Reimbursements; Rtms & Allowances	8307		
Other (Explain):	8399		
TO	JATC		
Line 13 - Service & Other Activities	1.D.	Amount	
Bad Debts	0401		
Cash & Trade Discounts	0402		
Interstate & Foreign Sales	0404		
Advances Reimbursements, Rtms & Allowances	0407		
Gambling, Prize, Cash Pay-Outs	0410		
Certain Initiation Fees; Dues; Contributions	0411		
Interest on Certain Invest/Loan/Obligations	0412		
Artistic/Cultural Activities	0416		
Other (Explain):	0499		
TO	DTAL		
Line 14 - Retailing of Interstate Transport	I.D.	Amount	
Bad Debts	1901		
Cash & Trade Discounts	1902		
Interstate & Foreign Sales	1904		
Advances Reimbursements; Rtms & Allowances	1907		
Provided Freninger Schillering, February of Perchanticular			
Consignment Sales	1915		
	1915		

Line 15 - Retailing (B&O)	LD.	Amount
Bad Debts	0201	- 10 - 2100
Cash & Trade Discounts	0202	
Interstate & Foreign Sales	0204	
Motor Vehicle Fuel Tax	0205	
Advances Reimbursements, Rtms & Allowances	0207	
No Local Activity	0208	
Casual Sales, Accommodation Sales	0213	
Tax in Gross	0214	
Consignment Sales	0215	
Artistic/Cultural Activities	0216	
Presc. Drugs Sold by Pub. Open/Nonprofit Hospitals	0217	
Other (Explain):	0299	
	TOTAL	

4

Not all deductions are allowable from both Retailing (B&O Tax) and Retail Sales Tax.



Line 16 - Retail Sales Tax	1.0.	Amount
Bad Debts	0101	
Cash & Trade Discounts	0102	
Interstate & Foreign Sales	0104	
Tax in Gross	0114	
Sales to U.S. Government	0118	
Motor Vehicle Fuel Sales	0119	
Prescription Drugs/Hearing Aids/Lenses/etc	0121	
Exempt Food Sales	0122	
Qualified Nonresident Sales	0123	
Trade-in Allowance	0124	
Newspapers	0125	
Certain Network Telephone Service	0126	
Sales to Indians with Delivery on the Reservation	0128	
Sales of Feed to Fish Farmers	0129	
Taxable Amount for Tax Paid at Source	0130	
Returns & Allowances	0131	
Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays	0132	
Ride-Sharing Vans	0134	
Purebred Livestock for Breeding	0136	
Tax Deferral/Investment Certificate No.	0136	
Sale of Manufacturing Mach/Equip, Install Labor	0156	
Direct Pay Permits	0170	
Other (Explain):	0199	
	OTAL	
Line 45 - Water Distribution	I.D.	Amount
Bad Debts	6001	runoun
Cash & Trade Discounts	6002	
interstate & Foreign Sales	6004	
The state of the s		
Amounts Paid to Another for Services Jointly Provided	6039	
Amounts Received by Nonprofit Water Association	1000	
Amounts Received by Nonprofit Water Association for Capital Projects Amounts Derived From Distribution of Water Through	6040 6041	
Amounts Received by Nonprofit Water Association	6040	
Amounts Received by Nonprofit Water Association for Capital Projects Amounts Derived From Distribution of Water Through impation Systems	6040 6041	
Amounts Received by Nonprofit Water Association for Capital Projects Amounts Derived From Distribution of Water Through ingation Systems Conservation Expenditures Reclaimed Water	6040 6041 6057 6058	
Amounts Received by Nonprofit Water Association for Capital Projects Amounts Derived From Distribution of Water Through impation Systems Conservation Expenditures Reclaimed Water Other (Explain):	6040 6041 6057 6058 6099	
Amounts Received by Nonprofit Water Association for Capital Projects Amounts Derived From Distribution of Water Through migation Systems Conservation Expenditures Reclaimed Water Other (Explain):	6040 6041 6057 6058 6099	Amount
Amounts Received by Nonprofit Water Association or Capital Projects Amounts Derived From Distribution of Water Through ingation Systems Conservation Expenditures Reclaimed Water Other (Explain):	6040 6041 6057 6058 6099 OTAL	Amount
Amounts Received by Nonprofit Water Association or Capital Projects Amounts Derived From Distribution of Water Through ingation Systems Conservation Expenditures Reclaimed Water Other (Explain): T Line 46 - Sewer Collection Bad Debts	6040 6041 6057 6058 6099 OTAL LD.	Amount
Amounts Received by Nonprofit Water Association or Capital Projects Amounts Derived From Distribution of Water Through ingation Systems Conservation Expenditures Reclaimed Water Other (Explain): T Line 46 - Sewer Collection Bad Debts Cash & Trade Discounts	6040 6041 6057 6058 6099 OTAL LD. 6101 6102	Amount
Amounts Received by Nonprofit Water Association or Capital Projects Amounts Derived From Distribution of Water Through ingation Systems Conservation Expenditures Reclaimed Water Other (Explain): T Line 46 - Sewer Collection Bad Debts	6040 6041 6057 6058 6099 OTAL LD.	Amount

Line 47 - Power	I.D.	Amount
Bad Debts	4901	
Cash & Trade Discounts	4902	
Interstate & Foreign Sales	4904	
Amounts Paid to Another for Services Jointly Provided	4939	
Amounts Expend to improve Consumer's Efficiency of	4942	
Energy Low Density/Wholesale Power Costs	4947	
Other (Explain)	4999	
	OTAL	_
Line 48 - Gas Distribution; Telegraph	LD.	Amount
Bad Debts	2601	Palitodilk
Cash & Trade Discounts	2602	_
Interstate & Foreign Sales	2604	
Amounts Paid to Another for Services Jointly Provided	2639	_
Other (Explain):	2699	_
	OTAL	-
	LD.	Amount
Line 49 - Motor Transportation; Railroad Bad Debts	0801	Amount
Cash & Trade Discounts	0802	
Interstate & Foreign Sales	0804	
Amounts Paid to Another for Services Jointly Provided	0839	
Other (Explain):	0899	
MEDICAL MANAGEMENT AND	OTAL	14000000
Line 50 - Urban Transportation; Vessels	I.D.	Amount
Bad Debts	1201	
Cash & Trade Discounts	1202	
Interstate & Foreign Sales	1204	
Amounts Paid to Another for Services Jointly Provided	1239	
Other (Explain):	1299	
	OTAL	
Line 51 - Other Public Service Business	I.D.	Amount
Bad Debts	1301	
Cash & Trade Discounts	1302	
Interstate & Foreign Sales	1304	
Amounts Paid to Another for Services Jointy Provided	1339	
Other (Explain):	1399	
Т	OTAL	
Line 52 - Tobacco Products	I.D.	Amount
Interstate & Foreign Sales	2004	
Sales to U.S. Government	2018	
Returned/Destroyed Goods	2043	
Other (Explain):	2099	
	OTAL	
Line 53 - Refuse Collection	I.D.	Amount
mine de Transas a améderan	mana .	- 40
	6401	
Bad Debts Sales to U.S. Government	6418	
Bad Debts Sales to U.S. Government	-	
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors	6418	
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain):	6418 6445	
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain):	6418 6445 6499	Amount
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain): T Line 54 - Petroleum Tax	6418 6445 6499 OTAL I.D.	Amount
Bad Debts Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain): T Line 54 - Petroleum Tax Petroleum Products Exported Out of State	6418 6445 6499 OTAL I.D. 5746	Amount
Bad Debts Sales to U.S. Government Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain): T Line 54 - Petroleum Tax Petroleum Products Exported Out of State Other (Explain):	6418 6445 6499 OTAL LD. 5746 5799	Amount
Bad Debts Sales to U.S. Government Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain): T Line 54 - Petroleum Tax Petroleum Products Exported Out of State Other (Explain):	6418 6445 6499 OTAL LD. 5746 5799	
Bad Debts Sales to U.S. Government Sales to U.S. Government Sales to Other Refuse/Solid Waste Collectors Other (Explain): T Line 54 - Petroleum Tax Petroleum Products Exported Out of State Other (Explain):	6418 6445 6499 OTAL LD. 5746 5799	Amount

REV 40 2406 Q2/02 (5-06-02)



STATE OF WASHINGTON MULTIPLE ACTIVITIES TAX CREDIT SCHEDULE C

NAME	REG. NO.	600-600-600
FIRM NAME Cindy's Helmet	TO be DROWN TO CO.	
ATTACHED TO: Quarter 2	2002	EXCISE TAX RETURN

INSTRUCTIONS FOR PART I

Use Part 1 ONLY if you have paid taxes to other states with respect to activities also taxable in Washington.

- 1. Find the Activity (A through E) which applies to your business (more than one activity may apply).
- 2. Enter in Column 1 the taxable amount pertaining to that activity as reported on the Combined Excise Tax Return.
- 3. Enter in Column 2 the amount of Washington B & O Tax due on the amount in Column 1.
- 4. Enter in Column 3 the amount of gross receipts tax paid to other states under the appropriate heading.
- Enter in Column 4 the lesser of the amounts entered in Columns 2 and 3.
- Add all amounts in Column 4 and enter in the Subtotal Box.

PART 1 - EXTERNAL CREDITS "Taxes Paid To Other States"

	Column 1	Column 2		Column 3			Column 4
ACTIVITY WHICH RESULTS			Gross Receipts Taxes Paid				
IN A TAX CREDIT	Taxable Amount	B & O Taxes Paid	Other U.S. States	Non-Washington Local Govts.	Foreign Countries and Territories	Line Code	Total Credit
Sales in Washington of products extracted outside of Washington						67	
Sales in Washington of products manufactured outside of Washington						67	
Washington manufactured products extracted outside of Washington						67	
Washington extracted products sold outside of Washington						68	
Washington manufactured products sold outside of Washington						68	
					ies Tax Credit Su xes paid to other s	JOON WASH	-

INSTRUCTIONS FOR PART II

Use Part II ONLY if you have reported taxable amounts under two or more Washington B & O tax classifications. Make no entries in the shaded boxes.

- 1. Find the Activity (F, G or H) which applies to your business (more than one activity may apply).
- 2. Enter in Column 1 the taxable amount pertaining to this activity.
- Enter in Column 2 the B & O Tax applicable to this activity under the appropriate heading(s). (Use the appropriate tax rates for 3. your activities as shown on the Combined Excise Tax Return, Column 5).
- 4. For Activity F enter in Column 3 the tax amount listed under Extracting.
- 5 For Activity G combine the amounts entered under wholesaling and retailing and enter the result in Column 3.
- For Activity H combine the amounts entered under wholesaling and retailing. Enter in Column 3 the lesser of the manufacturing 6. or the combined wholesaling and retailing amount.
- Add all amounts in Column 3 and enter in Subtotal Box.

PART II - INTERNAL CREDITS "Taxes Paid To Washington State"

IN A TAX CREDIT

ACTIVITY WHICH RESULTS

- Washington extracted products manufactured in Washington
- Washington extracted products sold in Washington
- Washington manufactured products sold in Washington

Column 1		Colu	mn 2	Contraction of the Contraction o		Column 3	
Taxable	1	Line	Total				
Amount	Extracting	Manufacturing	Wholesaling	Retailing	Code	Code	Credit
				1 304	16		
					16		
20,041.32		97.00	97.00		07	97.00	
			AR AL A				

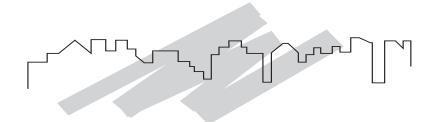
Multiple Activities Tax Credit Subtotal of taxes paid to Washington State.

97.00

Enter the total credits from Part I and Part II in this box and transfer the amount to the Multiple Activities Tax Credit line on the Combined Excise Tax Return

Credit

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users please call (800) 451-7985.



Exercise Five

Following is information on Jim's Construction for the month of July 2002:

Income from custom construction	\$20,000
Income from sale of speculative home	\$94,000
Materials used on speculative homes (no sales tax paid on purchase of materials)	\$15,000
Income from sales of construction work to a prime contractor (resale certificate was given)	\$2,000
Purchase of materials for custom construction on which sales tax was paid	\$400

Prepare a July Combined Excise Tax Return for Jim's Construction.

Custom construction was done in unincorporated King County, within the RTA area, code 1700.

The materials used on speculative construction were installed in a home being built in Lacey, code 3402.

Materials were purchased in Tacoma within the RTA area, code 2717.

MAIL TO: State of Washington Dispartment of Revenue PO Box 34051 Seattle, WA 98124-1051

JULY 2002

COMBINED EXCISE TAX RETURN

-	Exerc	is	e l	=i	ve		П			mended resum inc			L	02
							NAME,	Do	e, Jir	n Construc	neg no	600	0-600	-60
							FIRM	AME J	im's	Construc	tio	n		
							STREE	TADORESS	122 F	Street 1, WA 98				
							CTV 4	TATE TO	Laces	1 11/4 95	350	23		
							GIT.	HAIL ZIP	Date !	y, wn 1				
Addn	ess Changes?		business locati	on	☐ matir	g address 🔲	both		usiness closed	Del Del	in classed	0.7	See note secti	on pg 2
Pleas	e fill in the appr	opriate	box and note a	ddress	changes ab	ove.				STATE BUSINES	SAN	occ	LIPATION T	AV
Line			asification		Code	Column			2 Deductions*	Column 3	- AIN	Col. 4	Column	
No.	Extracting, Ext				16	Gross Am	ount	Totale	from Pg. 3 & 4	Taxable Amou	nt	D0484	Tax Due	
	A STATE OF THE PARTY OF THE PAR	Laborator Management	Charles and the Control of the Contr	Mile Why				_		_	-			-
2			dan Meat-Whise; Soybean & Cantili perators; Int Char		data in the same of the same o					_		00138		-
3	Brokers; Stevedo		perature, me Chief	ioi rieg	m 28							00275		
4			urance Brokers									00484		
5	Prescription Drug	Wareho	g. Split or Proc Dn using: Mfg Dary F	Triducts	21							00138		
6	Processing for	Hire; P	rinting and Publ	ishing	10							00484		
7	Manufacturing				07	1112			0.3 1 . 10			00484		
8	Royalties, Chili	d Care			80	0.000				0.000		00484	- 0	10
9	Wholesaling Warehousen Re	uto S TV	Broadcasting Pu	tile Roa	03	2,000	00	-	_	2,000	00		9	68
10			Broadcasting: Put Contracting	400.1000		20	_	_		- 12	-	00484		-
11	Public or None		spitals laste for US Gov1.		55		_	_	_			.015		
12	Environmental Ri	ersedial /	Action		83							00471		
13	Service & Othe	MINISTERNA PROPERTY AND ADDRESS OF THE PARTY A	A Parlament of the Control of the Co		04							.015		
14		entate	Transportation I	Equip	19	4	-	_		0.000	-	00484		40
15	Retailing	0.5550		ero eve	02	20,000	a	_		20,000	00		99	20
			OR RETAILING		D "	ductions taken b					AL B&	OTAX	103	90
		-							AND USE T		00		127/	100
16			reflete local tax les Tax (also co			20,000		Value of	400 p	0 19,600	00		1,614	-
17	local tax section				05	15,00	000			es tax has been paid		.065	975	00
-	1 1 00 11 0		NIDIOD CO	III I		ANDURET			Т	OTAL STATE SALE	S & US	E TAX	2,249	100
ш						AND USE TA	de 45	1	UGUST 2002	25 DUE	DAT	E: AUG	3UST 25, 20	02
	al Sales Tax Il Taxable Amou					Taxable Amoun		A M	TFT	* 5% Penal			r August 26, 200	
line No.	Location Code	Т Т	axable Amoun	t I	Local Rate	Tax Due City	or Co.	1 1					Cotober 31, 200	
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19	1100		1,000	-		316	4,4		27 28 29 39	The second secon		The state of the s		10000000
20										ox If you had no busine se mailed, unless filed				n, pg. 2
21								- POVE - 100 F		or money order payab		2002 7 20 2 20 20 20 20		
22								De	partment of Re	wenue. Do not send ca			1000	
13	TAXABLE	1	9,600	00	TOTAL	372	40	▶ For a	assistance, cal	(800) 647-7-06)				
_	al Use Tax/De	_	THE RESIDENCE AND ADDRESS OF THE PERSON NAMED IN	oter or			de 46	▶ Sign	-	nm Loc				_
						in 1, Gross Amo		▶ Ph.	(360)	753 -0000	2_	Date	8/5/01	
ine No.	Location Code	V	alue of Articles	5	Local Rate	Tax Due City	or Co.	Line		Item			VIII TOTA	18
23	2717	14	1.000	00	.DI9	285	00	No.	Total All Tay C	Oue from page 1		_	2.148	60
24			,			203		30		Oue from page 2			31140	00
25	SINGIONIZ	-	eze De (De					31		x (attach Rental Car Tax	Arteture	num)		
	TAL VALUE ARTICLES	15	.000	00	TOTAL	285	00	32	Subtotal (add	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NA	- Auden	reservo)	3,148	68
ine		0.1	1				-	33		age 2. section VII. total o	rend in		3/170	00
40.	Classification	Code	Taxable Amo	ount	Rate	Tax Due		34		ract line 33 from line 32)				
26	Authority (RTA)	89	34,600	00	,004	138	40	-		applicable *	M	renorm .	3.148	68
77.	Selection of the control		-				-	35	PLOS PROMINE, I	approatte -		6.00	3,140	90

36

27 King County Food & Bey

28 Litter Tax

005

.00015

36

Interest.

TOTAL AMOUNT OWED (add lines 34 - 36)

			THE RESERVE TO SERVE A PARTY OF THE PARTY OF	CODOMIC TARES		
	TRANSIENT	RENTAL INCOME	Code 47			
Line No.	Location Code	Income	Location Code	Income	Location Code	Income
37						
38						

Line	Location Code	Rate Rate	Tax Due	
No.	10400000000	Taxable Amount	Contro	100.000
39				
40				
41				

	SPECIAL	AX	Code 70	
Line No.	Location Gode	Taxable Amount	Rate	Tax Due
42		- 4		
43				
44				

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3" Taxable Amount	Col. 4 Rate	Column 5 Tax Due
45	Water Distribution	60				.05029	
46	Sewer Collection	61				.03852	
47	Power	49				.03873	
48	Gas Distribution; Telegraph	26				03852	
49	Motor Transportation; Railroad; Railroad Car	08				.01926	
50	Urban Transportation; Vessels Under 65 ft	12				.00642	
51	Other Public Service Business	13				.01926	

TOTAL STATE PUBLIC UTILITY TAX

			VI OTHE	RIAXES			
Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
52	Tobacco Products	20			12	1,2942	
53	Refuse Collection	64				.036	
54	Petroleum Tax	57	Temporarily	Not Due - Fund Limit R	eached	.005	
55	Hazardous Substance	65	100000000000000000000000000000000000000		100000	.007	
56	Intermediate Care Facilities for the Mentally Retarded (IMR)	79				.06	

Deductions taken but not itemized on page 4 will be disallowed.

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
57	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:		\$30.00	
58	Syrup Tax	54	Number of Gallons (whole numbers only)		\$1.00	
59	State Enhanced 911 Tax	93	Number of Taxable Switched Access Lines:		.20	
	The state of the s		The state of the s			

PLEASE NOTE: If you do not have deductions, do not return pages 3 and 4. If you have deductions, complete and return pages 3 and 4.

Internet Assistance - Go to DOR's home page at http://dor.wa.gov

- · Click on FORMS to access forms including the Local City and/or County Sales and Use Tax Supplement, and other tax-related forms.
- · Under Tax Topics, click on BUSINESS for answers to frequently asked questions and business closure information. Under PUBLICATIONS, the Business Tax Guide link provides tax return information and instructions, and the Filling Your Tax Return link provides penalty waiver information.
- To update your account information or to close your account with the Department of Revenue, click on DOR SERVICES, then Business Information Update

Telephone Assistance

- Call the Department of Revenue office nearest you or (800) 647-7706.
- To file a No Business Activity return by telephone, call (800) 647-7706. Enter code 111 and follow these steps: 1) Enter your 9-digit registration number; 2) Verify the number entered; 3) Enter 3; 4) Respond to pre-recorded questions to file your return over the telephone. Do not mail paper return back to the department.
- For penalty waiver criteria information, call (800) 334-8969 and enter code 429.
- · For business closure information, call (800) 334-8969 and enter code 430

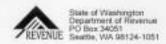
For tax assistance, visit http://dor.wa.gov.or.cal/ (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7965.

TOTAL OTHER TAXES

(Add lines 52-59)

Line No.	Credit Classification	Credit LD.	Amount
60	Multiple Activities Tax Credit (attach Schedule C)	800	
61	High Technology Credit (attach Research & Development Credit Affidavit)	830	
62	Manufacturing Software; Programming Rural Employment B&O Credit	860	
63	Help Desk Services 8&O Credit	865	
64	Alternatives to Field Burning B&O Credit	875	
65	International Services Credit	855	
66	Small Business B&O Tax Credit (see table enclosed)	815	
67	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870	
68	Bad Debt Tax Credit (attach Schedule B)	801	
69	Hezardous Substance	805	
70	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
71	Other Credits (attach appropriate documents)	810	





JULY 2002 DEDUCTION DETAIL



07

- . If you do not have deductions, do not return pages 3 and 4.
- Deductions taken on the Combined Excise Tax Return, but not itemized on this form will be disallowed.
- · Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding tax classification on your return in the deduction column.

If Completing, Fill out Name, Registration Number and Attach to Combined Excise Tax Return.

Line 1 - Extracting, Extracting for Hire	1.D.	Amount
Bad Debts	1601	
Cash & Trade Discounts	1602	
Other (Explain):	1699	
T	OTAL	
Line 2 - Slaughter, Break Processing	I.D.	Amount
Bad Debts	3001	
Cash & Trade Discounts	3002	
Other (Explain):	3099	
T	OTAL	
Line 3 - Travel Agent Com; Intl Charter	1.D.	Amount
Bad Debts	2801	200/2000
Cash & Trade Discounts	2802	
Other (Explain):	2899	
A CONTRACTOR OF THE PROPERTY O	OTAL	
Line 4 - Insurance Agents; Insurance	I.D.	Amount
Bad Debts	1401	
Other (Explain)	1499	
T	OTAL	
Line 5 - Manufacturing Fresh Fruits and	I.D.	Amount
Bad Debts	2101	
Cash & Trade Discounts	2102	
Freight on Out-of-State Deliveries	2103	
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only)	2104	
Advances Reimbursements, Rtrns & Allowances	2107	
Other (Explain):	2199	
T	OTAL	
Line 6 - Processing for Hire; Printing and	I.D.	Amount
Bad Debts	1001	
Cash & Trade Discounts	1002	
Freight on Out-of-State Deliveries	1003	
Advances Reimbursements; Rtrns & Allowances	1007	
Other (Explain):	1099	
T	OTAL	
Line 7 - Manufacturing	1.D.	Amount
Bad Debts	0701	
Cash & Trade Discounts	0702	
Freight on Out-of-State Deliveries	0703	
Advances Reimbursements; Rtrns & Allowances	0707	
Other (Explain):	0799	
T	DTAL	
Line 8 - Royalties; Child Care	I.D.	Amount
Bad Debts	8001	
Cash & Trade Discounts	8002	
Advances Reimbursements, Rtms & Allowances	8007	
	_	

TOTAL

Registration No. 600 _ 60		- 600
Line 9 - Wholesaling	LD.	Amount
Bad Debts	0301	
Cash & Trade Discounts	0302	
Interstate & Foreign Sales	0304	
Motor Vehicle Fuel Tax	0305	
Casual Sales; Accommodation Sales	0306	
Advances Reimbursements; Rtms & Allowances	0307	
No Local Activity	0308	
Other (Explain):	0399	
	TOTAL	Section and
Line 10 - Warehousing; Radio & TV	I.D.	Amount
Bad Debts	1101	
Cash & Trade Discounts	1102	
Interstate & Foreign Sales	1104	
Advances Reimbursements; Rtms & Allowances	1107	
Radio/TV Advertising	1109	
Other (Explain):	1199	
The second secon	TOTAL	
Line 11 - Public or Nonprofit Hospitals	I.D.	Amount
Bad Debts	5501	
Cash & Trade Discounts	5502	
Advances Reimbursements; Rtms & Allowances	5507	
Other (Explain):	5599	
	TOTAL	
Line 12 - Cleanup of Radioactive Waste	I.D.	Amount
Bad Debts	8301	2 2 2 1000000
Cash & Trade Discounts	8302	
Interstate & Foreign Sales	8304	
Advances Reimbursements, Rtms & Allowances	8307	
Other (Explain):	8399	
	OTAL	
Line 13 - Service & Other Activities	1.D.	Amount
Bad Debts	0401	
Cash & Trade Discounts	0402	
nterstate & Foreign Sales	0404	
Advances Reimbursements, Rtms & Allowances	0407	
Gambling, Prize, Cash Pay-Outs	0410	
Certain Initiation Fees; Dues; Contributions	0411	
Interest on Certain Invest/Loan/Obligations	0412	
Artistic/Cultural Activities	0416	
Other (Explain):	0499	
	TOTAL	
1	I.D.	Amount
	1.0.	
Line 14 - Retailing of Interstate Transport	1901	
Line 14 - Retailing of Interstate Transport Bad Debts	-	
Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales	1901	
Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts	1901	
Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales	1901 1902 1904	
Line 14 - Retailing of Interstate Transport Bad Debts Cash & Trade Discounts Interstate & Foreign Sales Advances Reimbursements, Rtms & Allowances	1901 1902 1904 1907	



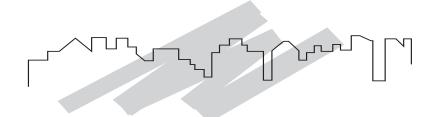
Not all deductions are allowable from both Retailing and Retail Sales Tax.

Line 15 – Retailing (B&O)	1.D.	Amount
Bad Debts	0201	
Cash & Trade Discounts	0202	
Interstate & Foreign Sales	0204	
Motor Vehicle Fuel Tax	0205	
Advances Reimbursements; Rtms & Allowances	0207	
No Local Activity	0208	
Casual Sales; Accommodation Sales	0213	
Tax in Gross	0214	
Consignment Sales	0215	
Artistic/Cultural Activities	0216	
Presc. Drugs Sold by Pub. OpenNonprofit Hospitals	0217	
Other (Explain):	0299	
Т	OTAL	
Line 16 - Rotall Sales Tax	I.D.	Amount
Bad Debts	0101	
Cash & Trade Discounts	0102	
Interstate & Foreign Sales	0104	
Tax in Gross	0114	
Sales to U.S. Government	0118	
Motor Vehicle Fuel Sales	0119	
Prescription Drugs/Hearing Aids/Lenses/etc	0121	
Exempt Food Sales	0122	
Qualified Nonresident Sales	0123	
Trade-in Allowance	0124	
Newspapers	0125	
Certain Network Telephone Service	-	
	0126	
Sales to Indians with Delivery on the Reservation	0128	
Sales of Feed to Fish Farmers	0129	11
Taxable Amount for Tax Paid at Source	0130	40000
Returns & Allowances Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays	0131	
Ride-Sharing Vans	0134	
Purebred Livestock for Breeding	0135	_
Tax Defensivinvestment Certificate No.	0136	_
Sale of Manufacturing Mach/Equip. Install Labor	0156	
Direct Pay Permits		
C. Triangle Control of the Control o	0170	
Other (Explain):	0199	11 00 -0
Line 45 - Water Distribution	I.D.	400 00
Bad Debts		Amount
Cash & Trade Discounts	6001	
TO CONTRACT OF THE PARTY OF THE	6002	
Interstate & Foreign Sales	6004	
Amounts Paid to Another for Services Jointly Provided Amounts Received by Nonprofit Water Association	6039	
for Capital Projects Amounts Derived From Distribution of Water	6040	
Through Imgation Systems	6041	
Conservation Expenditures	6057	
Reclaimed Water	6058	
Other (Explain):	6099	
1	OTAL	
	I.D.	Amount
Bad Debts	5101	
Bad Debts Cash & Trade Discounts	6101 6102	
Bad Debts Cash & Trade Discounts Amounts Paid to Another for Services Jointly Provided	-	
Line 46 - Sower Collection Bad Debts Cash & Trade Discounts Amounts Paid to Another for Services Jointly Provided Other (Explain):	6102	

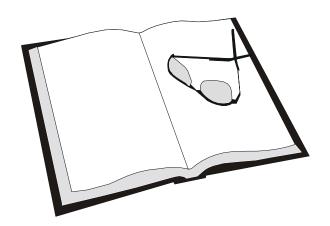
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TAL	
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Washington State Department of Revenue



RULES & EXCISE TAX BULLETINS







1-800-647-7706

Fast Fax, the Department of Revenue's fax-ondemand system, provides you with access to many of the Department of Revenue's forms and publications, special notices, and proposed rule-making actions. Fast Fax allows you to request a document be transmitted directly to your fax machine.

Following a series of voice prompts, simply input the code for the document you wish sent via fax. The following tables identify documents that are currently available via

aocan	iens that are earrently available v	
Code	Brochure #	of Pages
100	Local Sales Tax Rates (updated quarterly)	4
101	Local Sales Tax Rates Annual 2000	4
102	Instructions for completing the Annual 2000	4
	Combined Excise Tax Return	
200	Resale Certificate (form only)	3
401	Amended Return Instructions	11
500	List of available Fast Fax documents	3
501	Brochure Order Form	1
601	Business and Occupation Tax	8
602	Retail Sales Tax	8
603	Use Tax	3
604	Business Tax Overview	4
605	Resale Certificates	6
606	Nonprofit Organizations	6
607	Local B&O Tax Information	2
608	Tips for Computer-Generated Returns	2
609	Deferrals, Exemptions & Credits	3
6091	Distressed Area Sales & Use Tax Deferral	
	Program	9
6092	Distressed Area B&O Tax Credit for New	
	Employees	6
6093	High Technology Sales & Use Tax Deferral	6
6094	High Technology B&O Tax Credit	8
6095	Manufacturer's Sales/Use Tax Exemption	5
610	Aircraft Taxes	4
611	A Homeowner's Guide to Property Taxes	6
612	Electronic Filing Program "ELF"	7
613	Property Tax Deferrals for Senior Citizens	
	and Disabled Persons	6
614	Property Tax Exemptions for Senior Citizens	
	and Disabled Persons	6
615	Tax Consultation Service	2
620	Child Care Operators	7
621	EFT Due Dates, 2002	2

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Code	Form # of	Pages
26 0003	Decaration Research and Development Credit	2
26 0005	Initial Survey Research and Development	1
	Credit	
26 0008	Retail Sales Tax Exemption Certificate	1
	(Original Manufacturer's Warranty)	
27 0001	Master Application	10
27 0017	Confidential Tax Information Authorization	1
27 0020	Resale Certificate	1
27 0021	Manufacturer's Sales and Use Tax	1
	Exemption Certificate	
27 0025	Agricultural Employer Housing Exemption	1
	Certificate	
27 0034	Retail Sales Tax Exemption Certificate to	1
	Reduce Agricultural Burning	
31 0037	Application for Withdrawal or Dissolution of and	
	Guaranty (For the Dept. of Revenue only)	1
32 2483	Use Tax Return	2
32 2485	Application for Refund of Use Tax	2
32 2501	Declaration of Buyer & Seller Regarding Value	1
	of Used Vehicle Sold	
40 0014	Schedule C (MATC)	2
40 0015	Local Sales/Use Tax Supplemental Form	1
40 0304	Deduction Sheet (Pages 3 & 4)	2
40 2407	Multi-Purpose Tax Return, 7/1993 - 6/1994	4
40 2408	Multi-Purpose Tax Return, 7/1994 - 12/1994	4
40 2409	Multi-Purpose Tax Return, 1/1995 - 6/1995	4
40 2410	Multi-Purpose Tax Return, 7/1995 - 12/1995	4
40 2411	Multi-Purpose Tax Return, 1/1996 - 6/1996	4
40 2412	Multi-Purpose Tax Return, 7/1996 - 3/1997	4
40 2413	Multi-Purpose Tax Return, 4/1997 - 6/1997	4
40 2414	Multi-Purpose Tax Return, 7/1997 - 6/1998	4
40 2415	Multi-Purpose Tax Return, 7/1998 - 12/1998	4
40 2416	Multi-Purpose Tax Return, 1/1999 - 7/1999	4
40 2417	Multi-Purpose Tax Return, 8/1999 - 2/2000	4
40 2418	Mulit-Purpose Tax Return, 3/2000 - 6/2000	4



1-800-647-7706

40 2419 Multi-Purpose Tax Return, 7/2000 forward 4 41 0056 Monthly Small Business Credit Chart 2 41 0057 Quarterly Small Business Credit Chart 2 41 0058 Annual Small Business Credit Chart 2 41 0058 Annual Small Business Credit Chart 2 41 0060 EFT Authorization Form 2 41 0060 EFT Authorization Form 2 Environmental Remedial Action 41 0061 Professional Certification of Environmental Remedial Action 41 0062 Owner/Agency Certification of Environmental Remedial Action 41 0063 Leaded Racing Fuel Tax Addendum 1 44 2413 Temporary Business Registration 3 81 1002 Distressed Area Application for Sales and Use Tax Deferral 81 1003 Distressed Area Application for B&O Tax Credit on New Employees 81 1008 Distressed Area Application for Sales 2 Use Tax Deferral 83 2501 Use Tax Return 2 2 87 0011 Retail Sales/Use Tax Exemption Certificate for Enrolled Tribal Member Code Special Notices # of Pages 700 Manufacturing Sales/Use Tax Exemption 10 Information for Non-profit Organizations 2 2 2 2 2 2 2 2 2	Code	Form	# of Pages
1 0056 Monthly Small Business Credit Chart 2			
1			
41 0058 Annual Small Business Credit Chart 2 41 0060 EFT Authorization Form 2 41 0061 Professional Certification Confirming Environmental Remedial Action 1 41 0062 Owner/Agency Certification of Environmental Remedial Action 2 41 0063 Leaded Racing Fuel Tax Addendum 1 44 2413 Temporary Business Registration 3 81 1002 Distressed Area Application for Sales and Use Tax Deferral 2 81 1003 Distressed Area Application for B&O Tax Credit on New Employees 3 81 1008 Distressed Area Application for Sales & 2 Use Tax Deferral 2 83 2501 Use Tax Return 2 87 0011 Retail Sales/Use Tax Exemption Certificate for Enrolled Tribal Member 1 Code Special Notices # of Pages 700 Manufacturing Sales/Use Tax Exemption 10 701 Information for Non-profit Organizations 2 706 State of Washington Vehicle Tax and Licensing in Military Services 1 715 Special Stadium Tax 1 717 State Requirement of Auto Repair			
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Environmental Remedial Action 41 0062			
41 0062 Owner/Agency Certification of Environmental Remedial Action 41 0063 Leaded Racing Fuel Tax Addendum 42 413 Temporary Business Registration 38 1 1002 Distressed Area Application for Sales and Use Tax Deferral 81 1003 Distressed Area Application for B&O Tax Credit on New Employees 81 1008 Distressed Area Application for Sales & 2 Use Tax Deferral 83 2501 Use Tax Return 83 2501 Use Tax Return 87 0011 Retail Sales/Use Tax Exemption Certificate for Enrolled Tribal Member Code Special Notices # of Pages 700 Manufacturing Sales/Use Tax Exemption 701 Information for Non-profit Organizations 2 506 State of Washington Vehicle Tax and 2 Licensing in Military Services 714 Process Servers and Legal Messengers 715 Special Stadium Tax 717 State Requirement of Auto Repair Shop 718 Tax Exemption for Motion Picture and 3 Video Production Companies 719 Sales and Use Tax Exemption for Farm 710 Worker Housing 720 Tax Changes for Providers of Tours, and 2 Amusement & Recreation Services 721 Manufacturing Machinery and Equipment 11 Exemption - 1996 update 722 Low Density Power Business Deduction 723 Small Business Registration and Reporting 1 728 Service B&O Rate Reductions 1 729 Cash Basis 1 730 Cigarette Tax Rate Increase 3 731 Manufacturing Machinery and Equipment 2 Blanket Exemption Certificate 732 Ride Share Credit Changes 2 733 Tax Exemption for Naturopathic Medicines 1 734 Special Rate for Wholesale Fruit and Vegetable Processors 735 Firewood Sellers 1 736 Mobile Home Park Fees Repealed 1	41 0001	•	1
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41 0063 Leaded Racing Fuel Tax Addendum 42 2413 Temporary Business Registration 81 1002 Distressed Area Application for Sales and Use Tax Deferral 81 1003 Distressed Area Application for B&O Tax Credit on New Employees 81 1008 Distressed Area Application for Sales & 2 Use Tax Deferral 83 2501 Use Tax Return 87 0011 Retail Sales/Use Tax Exemption Certificate for Enrolled Tribal Member Code Special Notices # of Pages 700 Manufacturing Sales/Use Tax Exemption 701 Information for Non-profit Organizations 706 State of Washington Vehicle Tax and Licensing in Military Services 714 Process Servers and Legal Messengers 715 Special Stadium Tax 717 State Requirement of Auto Repair Shop 718 Tax Exemption for Motion Picture and Video Production Companies 719 Sales and Use Tax Exemption for Farm Worker Housing 720 Tax Changes for Providers of Tours, and Amusement & Recreation Services 721 Manufacturing Machinery and Equipment Exemption - 1996 update 722 Low Density Power Business Deduction 1 Exemption - 1996 update 723 Small Business Registration and Reporting 729 Cash Basis 730 Cigarette Tax Rate Increase 731 Manufacturing Machinery and Equipment Blanket Exemption Certificate 732 Ride Share Credit Changes 733 Tax Exemption Certificate 734 Special Rate for Wholesale Fruit and Vegetable Processors 735 Firewood Sellers 1 Mobile Home Park Fees Repealed			_
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2109	WAC 438-20-187	Amusement Machines
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		Outside the State
2199	WAC 458-20-199	Accounting Methods
2207	WAC 458-20-207	Legal, Arbitration, and
		Mediation Services
2211	WAC 458-20-211	Leases or Rentals of
2216	WAC 458-20-216	Tangible Personal Property Successors, Quitting
2210	11110 730-20-210	Business
2226	WAC 458-20-226	Landscape and Horticultural Services
2244	WAC 458-20-244	Food Products
2316	ETA 316.08.193	Sales to Non-Residents
2310	EIA 310.00.193	(1998 Excise Tax Advisory
		Conversion)

Publications Order Form
The Department of Revenue offers numerous publications covering a wide range of topics. These publications are available on the Department's Internet web site at http://dor.wa.gov. You may also request copies by calling the Telephone Information Center at (800) 647-7706, by contacting your local Revenue office, or by completing this form and mailing it to: Department of Revenue, Taxpayer Services Division, PO Box 47478, Olympia, WA 98504-7478.

Outline of Major Taxes Personal Property Tax Property Tax Deferrals for Senior Citizens and Disabled Persons Property Tax Exemptions for Senior Citizens and Disabled Persons Resale Certificate Restaurant Guide Retail Sales Tax Solutions to Common Reporting Errors Tavern Guide
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Tax Return Information and Local Sales a
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identify by num
Special Noticeidentify by title and date
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identify by date

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- Listen to prerecorded tax information on Tax Express

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- ◆ For local office assistance, check your local telephone listing or our web site for the address and phone number of the DOR office nearest you.



24-hour automated services

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Listen to the menu and select the option you wish to use.

Fast Fax — Transmit documents directly to your fax machine. For a list of available documents, enter code 500#.

Workshops — Call to attend one of the New Business Outreach Workshops.

Vehicle or vessel fraud — Report vehicle or vessel licensing fraud.

Address changes — Notify us if you have moved or changed your mailing address.

Business closures — Notify us if you have closed or sold all or part of your business. If you've sold your business, tell us who you sold the business to and whether you'll continue to do business under your UBI/tax registration number.

Master Applications — Request a new Master Application if you're changing your business structure (legal entity), changing or adding a trade name, opening a new location, reopening a closed business, divorcing and your spouse is no longer responsible for the business, changing your principal product or service and a license from another agency is required, or transferring the majority of a corporation's stock to different individuals.

Copies of rules, laws, or other departmental publications — Request a rule, law, or other publication. An order form listing the Department's fact sheets and brochures is available via *Fast Fax*, code 501#.

Proposed rules — Leave informal comments on proposed rule changes or ask to be placed on a mailing list to receive notice of future proposed rule-making actions.

Delinquent notices/no tax returns — Clear the delinquency if you have received a delinquent notice and you have no business to report.

Duplicate tax returns — Request a new tax return be faxed or mailed if you've misplaced your tax return. Have your UBI/tax registration number ready when calling.

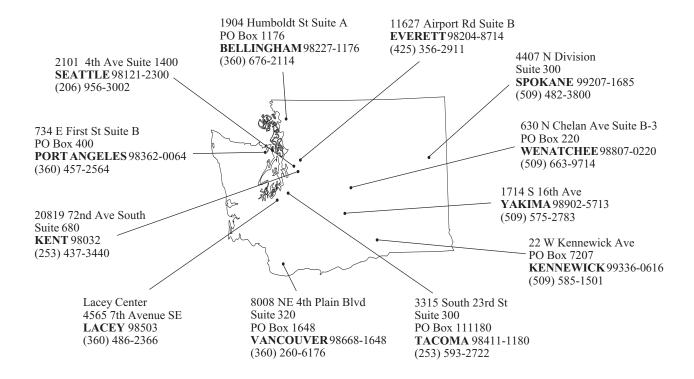
Tax Express— Listen to prerecorded tax information by calling 1-800-334-8969. To listen to the topic of your choice, enter the three-digit code. To receive a list of topics and codes, call 1-800-647-7706 and leave a message with the automated voice attendant.

Revenue's web site — See what's new on our web site: http://dor.wa.gov

Department of Revenue Taxpayer Assistance



Field Office Locations



Telephone Information Center 1-800-647-7706

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